

Knoxville - Knox County Community Action Committee

Annual Financial Report

For the Fiscal Year Ended
June 30, 2017

Knoxville-Knox County Community Action Committee

CAC

Annual Financial Report

The Promise of Community Action

**Community Action changes people's lives,
embodies the spirit of hope,
improves communities,
and makes America a better place to live.
We care about the entire community, and
we are dedicated to helping people
help themselves and each other.**

“CAC: Helping People. Changing Lives.”

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

Audited Financial Statements

For the Year Ended June 30, 2017

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INTRODUCTORY SECTION

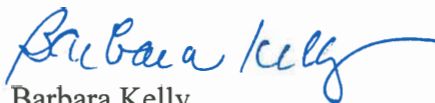
March 29, 2018

The Honorable Board of County Commissioners and
Board of Directors of the Knoxville-Knox County
Community Action Committee
Knox County, Tennessee

The accompanying financial statements of the Knoxville-Knox County Community Action Committee (CAC) for the year ended June 30, 2017, are hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentations, including all disclosures, rests with CAC. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of CAC. All disclosures necessary to enable the reader to gain an understanding of CAC's activities have been included. These financial statements have been audited by Pershing Yoakley & Associates.

CAC financial statements reflecting the financial position and results of operations from funding received from the State Department of Human Services, the Department of Health and Human Services, the Department of Housing and Urban Development, the Department of Labor and others were audited according to the guidelines of *Government Auditing Standards* issued by Comptroller General of the United States and the Single Audit Act of 1984, as amended.

Respectfully submitted,



Barbara Kelly
Executive Director



Tim Burchett
Mayor, Knox County
Community Action Committee Treasurer

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
Board of Directors – June 2017

Virginia S. Anagnost, Chairperson
AHEPA

Mayor Tim Burchett, Treasurer
Chris Caldwell, Alternate

Senator Becky Duncan Massey
Knox County Legislative Delegation

Councilman Daniel Brown
Knoxville City Council

Dr. Martha Buchanan
Knox County Health Department
Katherine Killen, Alternate

Gerald Green, Executive Director
Metropolitan Planning Commission
Doug Burton, Alternate

Judge John Rosson
Knoxville Bar Association

Buz Johnson
At-Large

Judy Poulson
League of Women Voters

Terrell Patrick
East Resident Advisory Board

Lula Williams
East Resident Advisory Board

Derek Tate
East Resident Advisory Board

Rebecca Parr.
Head Start Policy Council

Rachel Honeycutt
Head Start Policy Council

Mayor Madeline Rogero.
Avice Reid, Alternate

Thomas Strickland, Vice Chairperson
At-Large

Polly Doka, Secretary
West Resident Advisory Board

Commissioner Charles Busler
Knox County Commission

Bob Thomas, Superintendent
Knox County Schools
Dr. Clifford Davis, Alternate

Ben Bentley, CEO, Executive Director
KCDC
Ashley Ogle, Alternate

Rev. John Bluth Gill
Knoxville Ministerial Association

Kathy Mays
Knoxville- Oak Ridge Central Labor Council

Dr. Sandra Twardosz
Early Child Development Expert

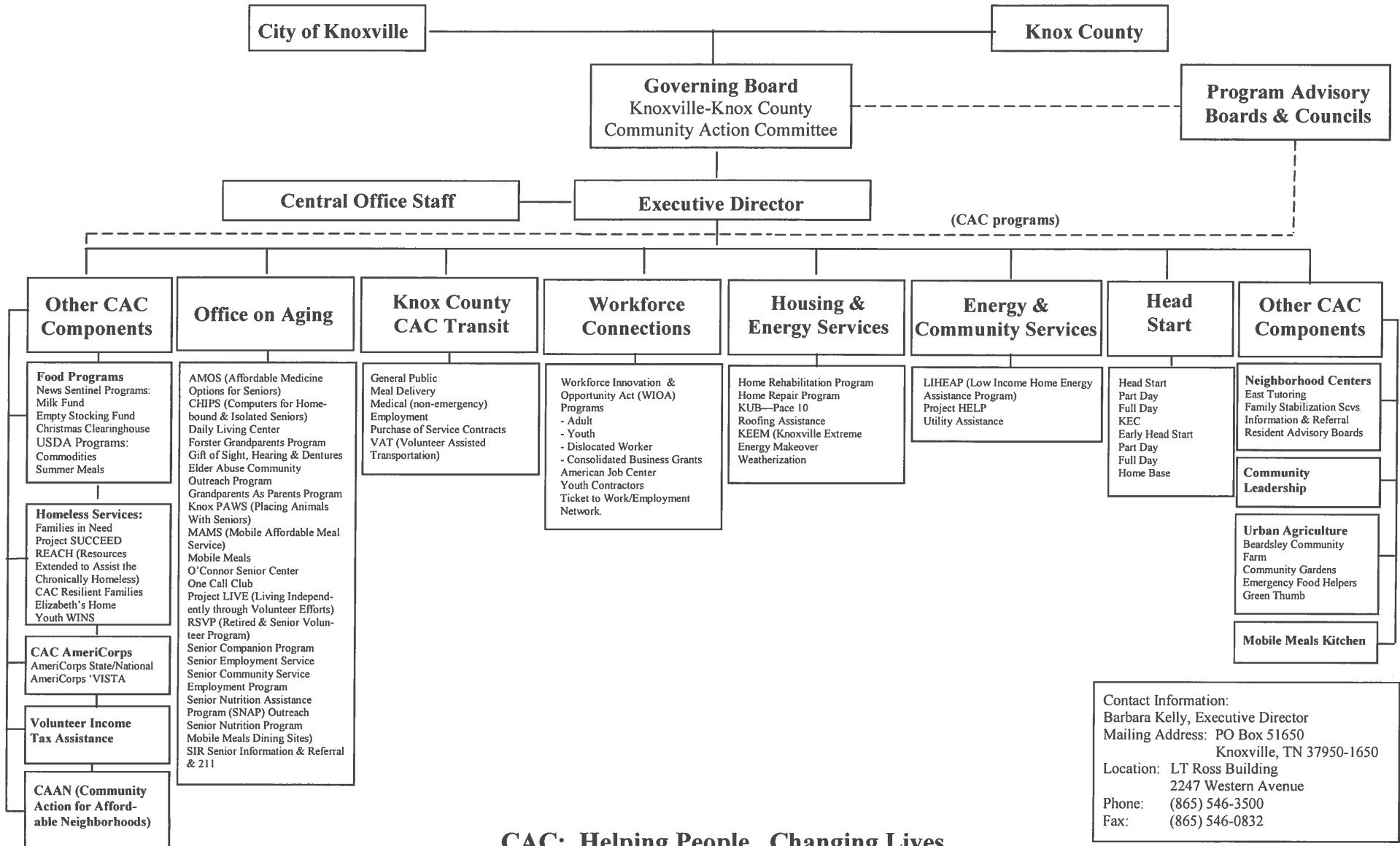
Martha Olson
South Resident Advisory Board

Ronnie Thompson
West Resident Advisory Board

Steve Ritter
West Resident Advisory Board

Charles Wright
West Resident Advisory Board

Knoxville-Knox County Community Action Committee Organizational Chart



CAC: Helping People. Changing Lives.

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT ON BASIC FINANCIAL
STATEMENTS, REQUIRED SUPPLEMENTARY INFORMATION
AND OTHER INFORMATION

To the Board of Directors of
Knoxville-Knox County Community Action Committee
Knox County, Tennessee:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Knoxville-Knox County Community Action Committee (the Committee), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Committee's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness

of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Committee, as of June 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information: Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 - 9 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information: Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Committee's basic financial statements. The introductory and supplemental sections and the Schedule of Expenditures of State and Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The information included in the supplemental section as listed in the table of contents and the Schedule of Expenditures of State and Federal Awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental

section and the Schedule of Expenditures of State and Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2018, on our consideration of the Committee's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Committee's internal control over financial reporting and compliance.

PYA, P.C.

Knoxville, Tennessee
March 30, 2018

Knoxville-Knox County Community Action Committee (CAC)

2247 Western Avenue at the L.T. Ross Building

Mailing address: P.O. Box 51650

Knoxville, TN 37950-1650

Phone: (865) 546-3500 Fax: (865) 546-0832

Management's Discussion and Analysis

This section of the Knoxville-Knox County Community Action Committee's (CAC) annual audited financial statement is a narrative discussion and analysis by management of the financial activities of CAC for the fiscal year ended June 30, 2017. The section is part of the presentation of financial information as required by the Governmental Accounting Standards Board (GASB). It has been prepared by management to be read in conjunction with the financial statements and footnotes that follow the section. Comparative information with fiscal year 2016 is presented below.

Financial Summary	<u>16/17</u>	<u>15/16</u>
CAC total assets	\$12,447,330	\$12,766,786
Total assets include the following:		
Cash and Cash Equivalents	1,047,899	661,877
Short-term investments	505,940	503,420
Capital assets (net of accumulated depreciation)	2,323,809	2,618,338
Accounts receivable	8,429,213	8,767,893
Prepaid expenses	140,469	215,258
CAC's total liabilities	\$10,206,057	\$10,398,166
Liabilities payable/current	9,366,471	9,437,144
Liabilities payable/due in more than one year	839,586	961,022
CAC assets exceed liabilities by (net position)	\$2,241,273	\$2,368,620
Net position includes the following:		
Net investment in capital assets	1,567,809	1,726,338
Restricted for program activities	657,349	626,167
Unrestricted	16,115	16,115
CAC has an ending governmental fund balance of	\$898,050	\$847,304
CAC's total revenues are	\$47,198,579	\$43,368,360
Total revenues include the following:		
In-kind contributions	2,523,755	2,678,957
Federal and State governments	27,203,789	24,965,444
Other governments and Citizens Groups	3,168,937	3,046,202
Other local revenue	14,270,915	12,537,343
Interest earned	2,692	2,501
Other Financing Sources	28,491	137,913
CAC's total expenses amounted to	\$47,325,926	\$42,913,739
Total expenses include the following:		
Administrative	1,519,539	1,443,231
Salaries and Benefits	17,157,064	16,555,648
Supplies	3,503,212	4,413,519
Rent and Occupancy	386,331	402,328
Travel	180,886	206,015
Other	24,400,801	20,170,385
Capital Outlays, Net of Depreciation changes	294,529	(182,206)
Principal Reduction	(136,000)	(132,000)
Compensated Absences, reported as Long Term	19,564	36,819
The change in net position is	\$(127,347)	\$454,621

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to CAC's basic financial statements. CAC's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

The *government-wide financial statements* provide readers with a broad overview of CAC's finances.

The *statement of net position* presents information on all of CAC's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of CAC is improving or deteriorating.

The *statement of activities* presents information showing how CAC's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. CAC uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of CAC can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

CAC maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the Conduct and Administration (C&A) Fund and Consortium Fund, of which the C&A Fund is considered to be a major fund.

CAC adopts an annual appropriated budget for its funds. A budgetary comparison schedule has been provided for these Funds in the report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are **not** reflected in the government-wide financial statement because the resources of those funds are *not* available to support CAC's own programs.

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

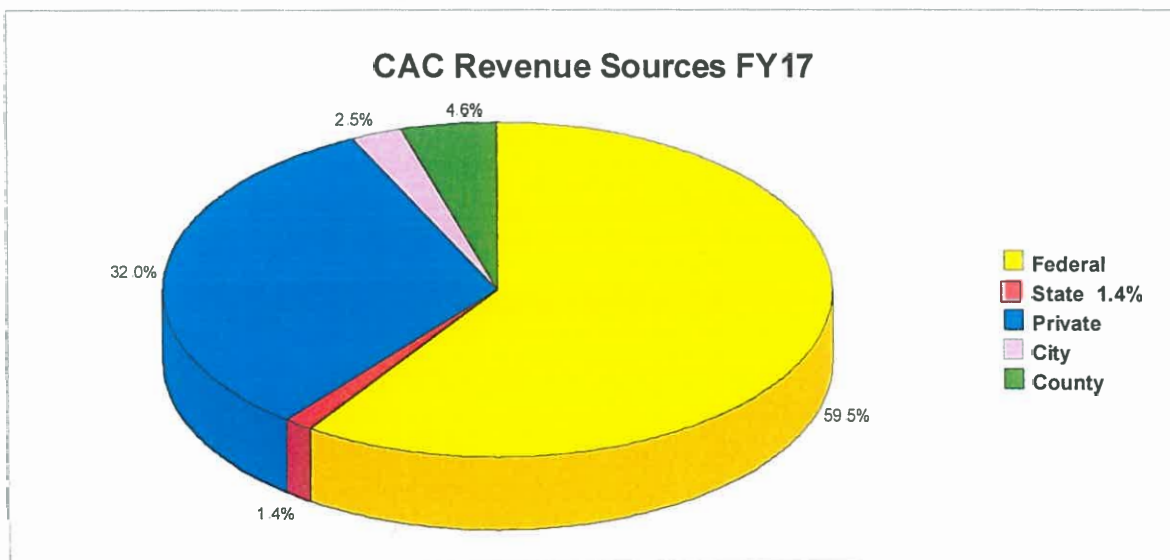
Analysis of Financial Position

The Total Net Position of CAC at the end of the fiscal year was \$2,241,273. Of this amount \$1,567,809 were invested in capital assets net of related debt, and \$657,349 were restricted for program activities. The change in net position is negative \$127,347 and is due in large part to depreciation of fixed assets. The governmental fund balance increased by \$50,746. Short-term investments earned interest in the amount of \$2,692 which will be applied to designated projects. These funds will be used to cover future expenditures in the appropriate Office on Aging Programs. Invested funds are transferred to and expended through the C&A Fund as required by the individual projects.

The differences between the original budget and the final budget in both the C&A Fund and the Consortium Fund were normal for CAC operations and resulted in a \$5,868,248 increase in appropriations. Included in the increases were grant awards accepted during fiscal year 2017, most notably the Head Start contracts, the Round It Up Program increases, appropriations of carryover balances and appropriations for close-out of fiscal year 2017.

Many of the grants and programs that are administered by CAC require matching funds as a condition of receiving the grant. In some instances these requirements can be met through the in-kind contributions of volunteer time and the value of donated goods and services. In other cases, a cash match is required. Funds from local government (Knox County and the City of Knoxville) and contributions from private sources are essential in meeting the cash requirements for matching funds. In-kind contributions amounted to \$2,523,755 during fiscal year 2017.

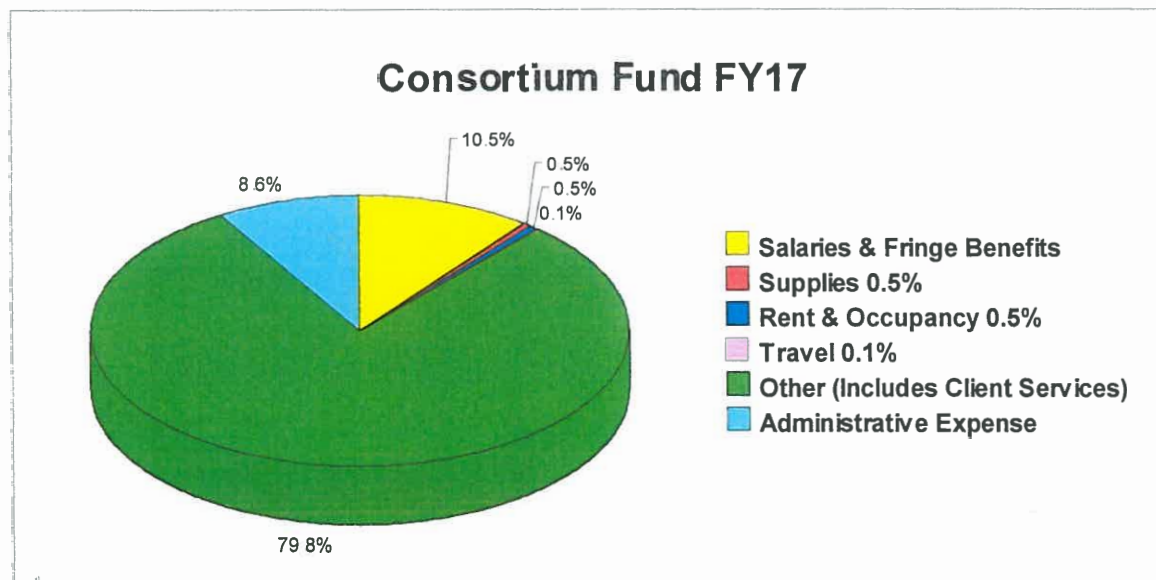
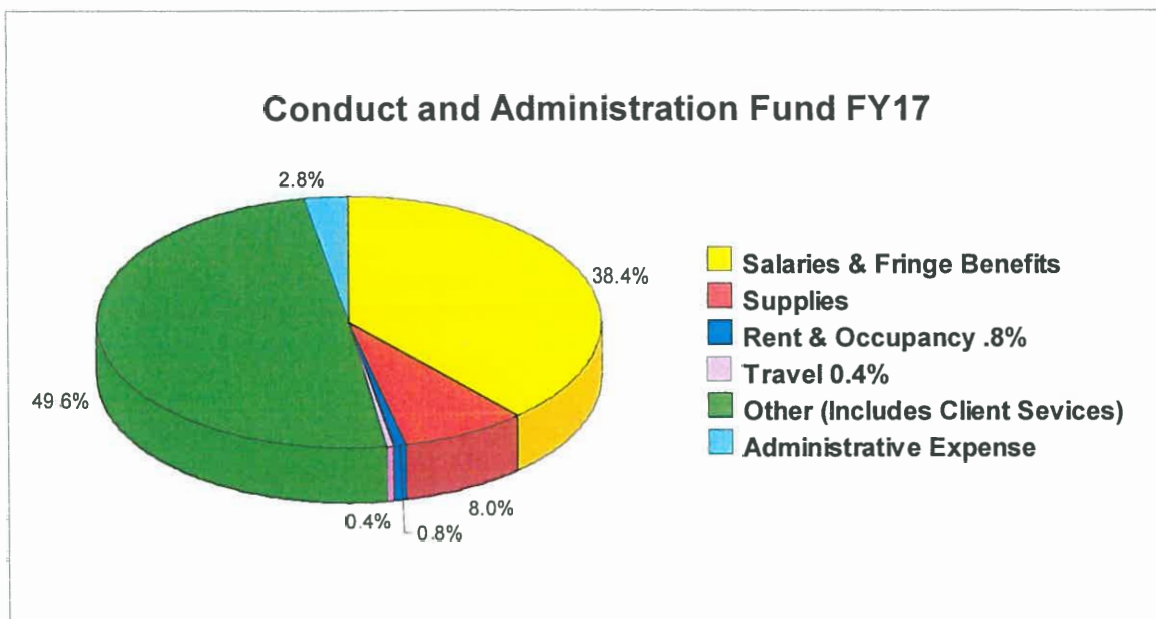
The following is a graphic illustration of revenues by source, excluding in-kind contributions, invested funds and interest income, that were used to fund CAC's activities for the year ended June 30, 2017. Of CAC's total revenue, 59.5% is attributed to Federal sources.



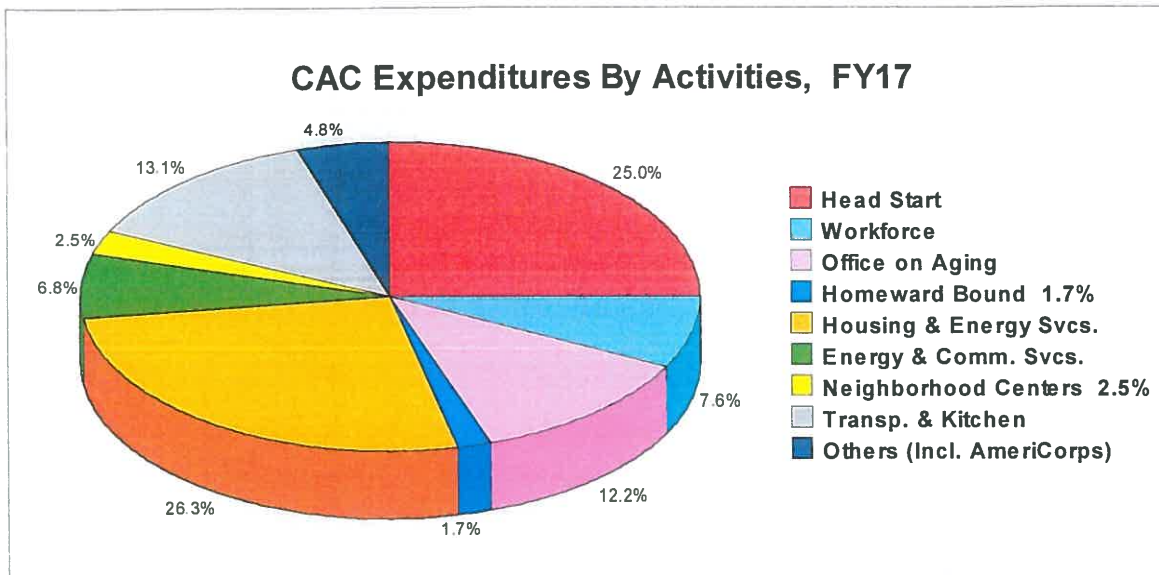
Operating expenses shown by budget classification and by activity

In the C&A Fund “Other” was the largest category of expense for the fiscal year at 49.6%. “Salaries and Fringe Benefits” was second at 38.4%. The Consortium Fund’s largest expense was “Other” at 79.8%, and the second largest category was “Salaries and Fringe Benefits” at 10.5%. In large part the “Other” categories are composed of expenses related to client services including meals, food, medical, dental, and optical services, mortgage or rent payments, utility or other home heating/cooling payments, tuition and other training expenses, stipends, wages and other payments made directly to or on behalf of clients. This category also includes smaller amounts for items such as printing, communications, audit, and insurance for some programs and allocated salaries and fringe benefits for pooled accounts in the Consortium Fund. For fiscal year 2017, administration, supplies, rent/occupancy, and travel represent 12% of the C&A expenses. Administrative expense, supplies, rent/occupancy and travel comprise 9.7% of the Consortium Fund expenses for the same period.

Operating Expenses by Budget Classification



Operating Expenses by Activities



At 26.3% of the total operating expenses, Housing & Energy Service is now the largest activity for the fiscal year. Head Start is the second largest activity at 25% of total operating expenses, with Transportation and Kitchen third at 13.1% and Office on Aging fourth at 12.2%. Workforce Connections, Energy and Community Services, Neighborhood Centers, AmeriCorps and Homeward Bound are other significant components of CAC. Percentages for these activities range from 7.6% to 1.7% of total operating expenses.

Other Factors

The Knoxville Extreme Energy Makeover (KEEM) was funded by TVA as of June 15, 2015 to provide energy upgrades for 1,200 homes in Knoxville. KEEM, a \$15 million program representing a significant increase in weatherization funding, will conclude by September 30, 2017. This is a planned phase out of one-time funding and no negative impact is anticipated. The Round-It-Up program, adopted by KUB in November 2014, will continue to fund weatherization activities in the KUB service area.

The federal government (FY 2018) is currently funded by continuing resolution (CR) through March 23, 2018. The FY 2019 budget proposes the elimination of some programs operated by CAC. However, the caps on discretionary spending for FY 2018 and 2019 have been raised. We will continue to monitor the Federal budget process closely.

Settlements have been reached with the insurance company and with the Federal Emergency Management Agency (FEMA) regarding the Mobile Meals Kitchen facility that was damaged by a storm in 2011. A payment in the amount of \$278,579 was made to Knox County as final payment towards the cost of repairing the facility during Fiscal Year 2017.

Request for Information

This financial report is designed to provide a general overview for all those with an interest in CAC's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be sent to the address previously provided.

Acknowledgements

CAC acknowledges with gratitude the many individuals and organizations who have contributed to the accomplishments of CAC and to this report in particular. The leadership and support of those individuals who serve on the CAC Board of Directors and on the advisory boards and councils that comprise the CAC network is sincerely appreciated. The support and trust placed in CAC by Knox County and the City of Knoxville is gratefully acknowledged. A special word of thanks is extended to the dedicated professionals at the Knox County Department of Finance for all they do to support the financial operations of CAC. The staff of CAC is recognized for their caring commitment to excellence. The gifts of time and resources given by each and every volunteer is appreciated and highly regarded. The support of our public and private funders is gratefully acknowledged. And lastly, we acknowledge the people served by CAC programs at all levels for allowing us to be a part of their lives.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE**STATEMENT OF NET POSITION**June 30, 2017

	TOTAL GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and Cash Equivalents	\$ 1,047,899
Short-term Investments	505,940
Accounts Receivable	8,429,213
Prepaid Expenses	140,469
Capital Assets, Net of Accumulated Depreciation	<u>2,323,809</u>
TOTAL ASSETS	<u><u>\$ 12,447,330</u></u>
LIABILITIES	
Accounts Payable and Accrued Liabilities	\$ 1,852,762
Unearned Revenue	453,792
Advances from Other Governments	2,445,000
Other Cash Advances	4,210,776
Compensated Absences Payable:	
Less than One Year	263,141
More than One Year	224,586
Long-term Debt:	
Due in Less than One Year	141,000
Due in More than One Year	<u>615,000</u>
TOTAL LIABILITIES	<u><u>\$ 10,206,057</u></u>
NET POSITION	
Net Investment in Capital Assets	\$ 1,567,809
Restricted for:	
Program Activities	657,349
Unrestricted	<u>16,115</u>
TOTAL NET POSITION	<u><u>\$ 2,241,273</u></u>

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2017

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUE	
		OPERATING GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
Governmental Activities:			
Program	\$ 45,776,416	\$ 47,167,396	\$ 1,390,980
Administrative	1,519,539	-	(1,519,539)
Interest Expense	29,971	-	(29,971)
Total Primary Government	<u>\$ 47,325,926</u>	<u>\$ 47,167,396</u>	<u>(158,530)</u>
General Revenue:			
Other Financing Sources			28,491
Interest Income			<u>2,692</u>
Change in Net Position			(127,347)
Net Position, July 1, 2016			<u>2,368,620</u>
Net Position, June 30, 2017			<u>\$ 2,241,273</u>

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2017

	GENERAL		SPECIAL REVENUE	
	CONDUCT AND ADMINISTRATION FUND	CONSORTIUM FUND	TOTAL GOVERNMENTAL FUNDS	
ASSETS				
Cash and Cash Equivalents	\$ 1,047,899	\$ -	\$ 1,047,899	
Short-term Investments	505,940	-	505,940	
Accounts Receivable	7,604,642	824,571	8,429,213	
Due From Other Funds	466,716	27,063	493,779	
Prepaid Expenses	139,562	907	140,469	
TOTAL ASSETS	\$ 9,764,759	\$ 852,541	\$ 10,617,300	
LIABILITIES & FUND BALANCES				
Liabilities:				
Accounts Payable & Accrued Liabilities	\$ 1,573,530	\$ 279,232	\$ 1,852,762	
Due To Other Funds	27,063	466,716	493,779	
Unearned Revenue	387,652	66,140	453,792	
Advances from Other Governments	2,445,000	-	2,445,000	
Other Cash Advances	4,210,776	-	4,210,776	
Compensated Absences Payable	222,688	40,453	263,141	
TOTAL CURRENT LIABILITIES	8,866,709	852,541	9,719,250	
Fund Balances:				
Nonspendable	139,562	-	139,562	
Restricted	742,373	-	742,373	
Assigned	16,115	-	16,115	
TOTAL FUND BALANCES	898,050	-	898,050	
TOTAL LIABILITIES & FUND BALANCES	\$ 9,764,759	\$ 852,541	\$ 10,617,300	

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
June 30, 2017

Amounts reported for governmental activities in the statement of net position are different because:

Ending Fund Balance - Governmental Funds	\$ 898,050
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	2,323,809
Long-term liabilities, consisting of a note payable, and compensated absences are not due and payable in the current period and therefore are not reported in the funds.	
Note Payable	(756,000)
Compensated Absences	<u>(224,586)</u>
Net Position of Governmental Activities	<u><u>\$ 2,241,273</u></u>

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

For The Year Ended June 30, 2017

	GENERAL	SPECIAL REVENUE	
	CONDUCT AND ADMINISTRATION FUND	CONSORTIUM FUND	TOTAL GOVERNMENTAL FUNDS
Revenues			
In-Kind Contributions	\$ 2,523,755	\$ -	\$ 2,523,755
Other Local Revenues	14,235,815	35,100	14,270,915
State & Federal Governments	23,840,245	3,363,544	27,203,789
Other Governments and Citizen Groups	3,168,937	-	3,168,937
Interest Earned	2,692	-	2,692
Other Financing Sources	28,491	-	28,491
Total Revenues	43,799,935	3,398,644	47,198,579
Expenditures			
Current Program Expenses:			
Salaries and Benefits	16,799,677	357,387	17,157,064
Supplies	3,487,821	15,391	3,503,212
Rent and Occupancy	369,495	16,836	386,331
Travel	177,394	3,492	180,886
Other	21,372,435	2,713,051	24,085,486
Current Administrative Expenses	1,227,052	292,487	1,519,539
Capital Outlays	179,315	-	179,315
Debt Service	136,000	-	136,000
Total Expenditures	43,749,189	3,398,644	47,147,833
Excess of Revenues Over Expenditures	50,746	-	50,746
Fund Balances, July 1, 2016	847,304	-	847,304
Fund Balances, June 30, 2017	\$ 898,050	\$ -	\$ 898,050

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES**
For the Year Ended June 30, 2017

Amounts reported for governmental activities in the statement of activities are different because:

Net Change in Fund Balances - Governmental Funds	\$ 50,746
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which net depreciation (\$508,684) exceeded net outlays for capital assets (\$803,213) in the current period.	(294,529)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is reflected as an expenditure in the governmental funds, whereas the payment reduces long-term liabilities in the statement of net position. Debt principal reductions in the current fiscal year were (\$136,000).	136,000
Expenses reported in the statement of activities include amounts related to the increase in the compensated absences liability balance expected to be paid in more than one year totaling (\$19,564).	<u>(19,564)</u>
Change in Net Position of Governmental Activities	<u>\$ (127,347)</u>

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2017

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL POSITIVE (NEGATIVE)
Revenues				
In-Kind Contributions	\$ 3,453,193	\$ 4,073,694	\$ 2,523,755	\$ (1,549,939)
Other Local Revenues	15,989,306	18,175,161	14,235,815	(3,939,346)
State & Federal Governments	30,669,718	32,364,806	23,840,245	(8,524,561)
Other Governments and Citizen Groups	3,501,579	4,853,905	3,168,937	(1,684,968)
Interest Earned	-	-	2,692	2,692
Other Financing Sources	-	-	28,491	28,491
Total Revenues	53,613,796	59,467,566	43,799,935	(15,667,631)
Expenditures				
Program Expenses:				
Salaries and Benefits	19,471,377	21,885,265	16,799,677	5,085,588
Supplies	5,267,379	5,564,012	3,487,821	2,076,191
Rent and Occupancy	393,804	429,330	369,495	59,835
Travel	284,491	311,985	177,394	134,591
Other	26,251,443	29,249,329	21,687,750	7,561,579
Current Administrative Expenses	1,945,302	2,027,645	1,227,052	800,593
Total Expenditures	53,613,796	59,467,566	43,749,189	15,718,377
Excess of Revenues Over Expenditures	-	-	50,746	50,746
Fund Balances, July 1, 2016	-	-	847,304	-
Fund Balances, June 30, 2017	\$ -	\$ -	\$ 898,050	\$ 50,746

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

STATEMENT OF FIDUCIARY NET POSTION
FIDUCIARY FUND

June 30, 2017

	<u>AGENCY FUND</u>
Cash and Cash Equivalents	<u>\$ 76,611</u>
TOTAL ASSETS	<u><u>\$ 76,611</u></u>
Accounts Payable and Accrued Liabilities	<u>\$ 76,611</u>
TOTAL LIABILITIES	<u><u>\$ 76,611</u></u>

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2017

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Knoxville-Knox County Community Action Committee (CAC) is a public agency operating federal, state and locally funded programs that serve poor and disadvantaged people in Knox County, Tennessee (the County). Created in 1964 by Knox County and the City of Knoxville pursuant to the Federal Economic Opportunity Act of 1964, CAC is governed by a 30-member Board of Directors. In accordance with the Community Services Block Grant Act as amended in 1998 and as provided in the by-laws, the CAC Board consists of 30 members composed of the following three (3) groups: Ten (10) members of the CAC Board shall be incumbents in various designated public offices. At least one-third of the board members must be chosen in accordance with democratic selection procedures as representatives of low-income individuals and families in the area served. The balance of the Board members shall be representatives of private groups and interests in the community including individuals representing labor, business, professional, religious, civic, minorities, or other major private groups or interests in the community.

B. Government-wide and Fund Financial Statements

The accompanying financial statements of CAC have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB).

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of CAC. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include federal, state and local grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Separate financial statements are provided for both the governmental funds and the fiduciary fund. The fiduciary fund is excluded from the government-wide financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2017

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and employ the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they are “measurable and available”. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. CAC considers revenues available if collected within one year after the fiscal year end. Expenditures are recorded when the related fund liability is incurred. On expenditure driven grants, revenues are recognized when the qualifying expenditures have been incurred and all other grant requirements have been met.

Fund Accounting: The accounts of CAC are organized, operated and presented on the fund basis of accounting. Funds are independent fiscal and accounting entities with self-balancing sets of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

CAC has the following fund types:

Governmental Funds: Within the category of Governmental Funds, CAC operates two Funds. The *Conduct and Administration Fund* is CAC’s General Fund, and only major fund, and it accounts for all financial resources of CAC except those that are required to be accounted for in another fund. The *Consortium Fund* is a Special Revenue Fund and it accounts for revenue sources that are legally restricted to expenditure for specific purposes.

Fiduciary Funds: Within the category of Fiduciary Funds, CAC operates an *Agency Fund*. The *Payroll Agency Fund* is custodial in nature and does not present results of operations. Agency funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. This fund accounts for assets related to payroll transactions that CAC holds for others in an agency capacity.

D. Assets, Liabilities and Equity

Deposits and Investments

CAC’s cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. State statutes and local ordinances authorize CAC to invest in certificates of deposit, the State and Local Government Investment Pool, U.S. Treasury obligations, U.S. agency issues, corporate bonds, equity funds, short-term bond funds, and guaranteed investment contracts.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2017

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Equity (Continued)

Deposits and Investments (Continued)

CAC's investments are carried at fair market value. Short-term investments, however, are reported at cost, which approximates market value. Securities traded on a national exchange are valued at the last reported sales price.

Tennessee State Law requires financial institutions to secure deposits by pledging governmental securities as collateral. The market value of pledged securities must equal 105 percent of the average daily balance of CAC's deposits.

Receivables, Payables, Unearned Revenue and Other Cash Advances

Receivables primarily consist of routine revenues receivable from federal, state and local governments and are considered fully collectible; therefore, an allowance for uncollectible accounts is not necessary. Payables primarily include payments and accruals to vendors. Outstanding balances between funds are reported as "due to/from other funds."

Unearned revenue represents federal and state cash advances that have been received from grants and contracts for which expenditures have not been made as of June 30, 2017.

Other cash advances represents non-federal and non-state cash advances that have been received from local governments, community organizations and individuals for which expenditures have not been made as of June 30, 2017.

Prepaid Assets

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid assets.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the government-wide financial statements. CAC defines capital assets as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend asset lives are not capitalized.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2017

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Equity (Continued)

Capital Assets (Continued)

All reported capital assets are depreciated. Improvements are depreciated over the estimated remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	45
Temporary Buildings	25
Building Improvements	20
Recreation Equipment	20
Kitchen Equipment	10
Vehicles	5

Compensated Absences

It is the policy of CAC to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since CAC does not have a policy to pay any such amounts upon separation from employment. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for amounts CAC expects to liquidate with expendable financial resources is reported in the governmental funds.

Advances from Other Governments

On June 2, 2006 the Commission of Knox County initially approved Resolution R-06-6-807 appropriating \$2,500,000 dollars as an advance for the operations of CAC. On March 23, 2009 the Commission of Knox County approved Resolution R-09-3-804 appropriating a total of \$6,000,000 to fund CAC operations. The advances are required to be repaid to the Trustee of Knox County with grant monies and other funding received by CAC. CAC has made payments totaling \$3,555,000 as of June 30, 2017. A payment of \$20,000 was made during fiscal year 2017. A balance of \$2,445,000 and \$2,465,000 was due to Knox County as of June 30, 2017 and 2016, respectively.

Long-Term Debt

CAC records long-term debt in the government-wide financial statements.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2017

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Equity (Continued)

Fund Equity

In the governmental fund financial statements, fund balance is reported in classifications that comprise a hierarchy based primarily on the extent to which CAC is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. The classifications are as follows:

Nonspendable fund balance includes amounts that cannot be spent because they are (a) not in spendable form, or (b) legally or contractually required to be maintained intact (e.g., endowments.) Fund balance not in spendable form includes items not expected to be converted to cash (e.g., inventories, prepaid items, long-term receivables.)

Restricted fund balance includes amounts that are restricted for specific purposes. These amounts result from constraints placed on the use of resources (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of CAC's highest level of decision-making authority, which for CAC is the Board of Directors. CAC does not have any committed fund balance as of June 30, 2017.

Assigned fund balance consists of amounts constrained by CAC's intent to be used for specific purposes, but are neither restricted nor committed. Assignments may be made upon the authority of the Executive Director.

Unassigned fund balance is the residual balance in the Conduct and Administration Fund (i.e., fund balance that is not nonspendable, and is not restricted, committed, or assigned). CAC does not have any unassigned fund balance as of June 30, 2017.

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted amounts are expended first, and then unrestricted funds are used. Generally, when expenditures are incurred utilizing unrestricted funds, unassigned amounts are expended first, then assigned amounts, then committed amounts.

Net position in government-wide fund financial statements are classified as net investment in capital assets, restricted, and unrestricted. Restricted net position represents constraints on resources that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2017

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Additional Information

Non-Monetary Transactions

Under the terms of some grants, CAC is required to furnish a certain amount of program support. Support, which has been donated to the program, is recorded at the estimated fair value of the goods and services donated.

Accounting Transactions

The Knox County Department of Finance has been authorized to be the accounting and record-keeping agency for CAC.

Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from the estimates.

Accounting Pronouncements

CAC adopted GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, required for fiscal periods beginning after June 15, 2016, in fiscal 2017. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency.

CAC adopted GASB Statement No. 77, *Tax Abatement Disclosures*, required for fiscal periods beginning after December 15, 2015, in fiscal 2017. This Statement addresses financial statements prepared by state and local governments in conformity with generally accepted accounting principles and how those statements provide citizens and taxpayers, legislative and oversight bodies, municipal bond analysts, and others with information they need to evaluate the financial health of governments, make decisions, and assess accountability. This information is intended, among other things, to assist these users of financial statements in assessing (1) whether a government's current-year revenues were sufficient to pay for current-year services (known as interperiod equity), (2) whether a government complied with finance-related legal and contractual obligations, (3) where a government's financial resources come from and how it uses them, and (4) a government's financial position and economic condition and how they have changed over time.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2017

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Additional Information (Continued)

Accounting Pronouncements (Continued)

CAC adopted GASB Statement No. 82, *Pension Issues—an amendment of GASB Statements No. 67, No. 68, and No. 73*, required for fiscal periods beginning after June 15, 2016, in fiscal 2017. The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

F. Subsequent Events

CAC evaluated all events or transactions that occurred after June 30, 2017 through the date the financial statements were available to be issued. During this period, management did not note any material recognizable subsequent events that required recognition or disclosure in the June 30, 2017 financial statements, other than as discussed in Note IV.D.

NOTE II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The revenues and expenditures are accounted for by a formal integrated budgetary accounting system in accordance with various legal requirements that govern the operations. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The resources of such funds are appropriated based on resolutions adopted by CAC's Board of Directors, which authorize CAC to make expenditures.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2017

NOTE II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

The budgets reflected in the accompanying Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Conduct and Administration Fund and the Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Consortium Fund are the original or carryover respective grant budgets for the year ended June 30, 2017, as amended by CAC's Board of Directors. Appropriations lapse at year-end. Increases in appropriations must be approved by CAC's Board of Directors. The legal level of budgetary control exercised by CAC's Board of Directors is at the grant program level.

Encumbrance accounting is used to account for a portion of an appropriation for purchase orders, contracts and other commitments. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrances outstanding at year-end are included in the balances of assigned, committed, or restricted fund balance based on the purposes for which the resources that will be used to liquidate the encumbrances have been classified. Encumbrances do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. Outstanding encumbrances are re-appropriated in the subsequent year. There were no outstanding encumbrances at June 30, 2017.

NOTE III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Cash and Cash Equivalents

The majority of CAC's cash and cash equivalents are pooled and maintained by the Trustee of Knox County. Deposits at June 30, 2017 were covered by the bank collateral pool, which is administered by the Treasurer of the State of Tennessee (the State). Banks participating in the pool report the aggregate balance of their public fund accounts to the State. Collateral to secure these deposits must equal between 90 and 115 percent of the average daily balance of public deposits held and must be pledged to the State Treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in aggregate rather than against each individual account. The members of the pool may be required to pay an assessment to cover any deficiency. Under this additional assessment agreement, public fund accounts covered by the pool are considered entirely insured or collateralized.

Other cash and cash equivalent accounts and short-term investments maintained by CAC are entirely insured by the Federal Deposit Insurance Corporation or collateralized with securities held by CAC or by its agents in CAC's name.

Short-term investments as of June 30, 2017 consist exclusively of certificates of deposit maturing within one year. CAC's investments are short-term in nature and the risk due to rate fluctuations is considered minimal.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2017

NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

B. Capital Assets

Activity in CAC's capital assets for the fiscal year ended June 30, 2017 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets being depreciated:				
Buildings	\$ 3,446,503	\$ -	\$ -	\$ 3,446,503
Vehicles and Equipment	7,981,000	179,315	982,528	7,177,787
Total Capital Assets being depreciated	11,427,503	179,315	982,528	10,624,290
Less Accumulated Depreciation for:				
Buildings	1,846,972	84,738	-	1,931,710
Vehicles and Equipment	6,962,193	389,106	982,528	6,368,771
Total Accumulated Depreciation	8,809,165	473,844	982,528	8,300,481
Governmental Activities Capital Assets, net	\$ 2,618,338	\$ (294,529)	\$ -	\$ 2,323,809

C. Long-Term Liabilities

Long-term Debt

On August 26, 2002, the Commission of Knox County approved Resolution R-02-8-803 appropriating \$2,300,000 for the construction of a Mobile Meals Kitchen for CAC. On February 25, 2003, Knox County issued debt with a fixed interest rate of 3.36% that included funds for the construction of this project. The construction of the kitchen was administered by the Public Building Authority (PBA) of the County of Knox and the City of Knoxville, Tennessee under provisions of an operating contract respecting construction and improvements of CAC property. The project was completed and the kitchen began operations in September 2003. Under terms of an agreement between CAC and the County, CAC has agreed to reimburse the County by repaying the annual amounts of the County's related debt service requirements, and reimbursing the County through annual principal and monthly interest payments.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2017

NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

C. Long-Term Liabilities (Continued)

Annual debt requirements to maturity for principal and interest payable to the County are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2018	141,000	25,402	166,402
2019	146,000	20,664	166,664
2020	151,000	15,758	166,758
2121	156,000	10,685	166,685
2022	162,000	5,443	167,443
Total	\$ 756,000	\$ 77,952	\$ 833,952

Changes in Long-term Liabilities

The following represents the changes in long-term liabilities for CAC for the year ended June 30, 2017:

	Balance July 1	Increases	Deductions	Balance June 30	Current Portion
Long-term Debt	\$ 892,000	\$ -	\$ 136,000	\$ 756,000	\$ 141,000
Compensated Absences Payable	487,296	32,431	32,000	487,727	263,141
Total	\$ 1,379,296	\$ 32,431	\$ 168,000	\$ 1,243,727	\$ 404,141

D. Operating Leases

CAC leases facilities under operating lease agreements. Expenditures relating to these operating leases are classified as rent and occupancy and other in the governmental funds statement of revenues, expenditures and changes in fund balances. Granting authorities providing funding for certain CAC programs require occupancy related expenditures to be classified as other. Future minimum lease payments under non-cancelable operating leases with initial or remaining lease terms in excess of one year as of June 30, 2017 are as follows:

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2017

NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

D. Operating Leases (Continued)

Year Ending June 30,	Operating Leases
2018	\$ 365,378
2019	365,378
2020	338,378
2021	338,378
2022	338,378
2023-2027	1,065,639
2028-2029	257,969
Total future minimum lease payments	<u>\$ 3,069,498</u>

Total rent expense was \$458,627 for the year ended June 30, 2017.

E. Fund Equity

The amount reported on the balance sheet identified as fund balance in the Conduct and Administration Fund is comprised of the following:

Assigned for Equipment	\$ 16,115
Nonspendable	139,562
Restricted for Other Purposes	<u>742,373</u>
Total Fund Balance	<u>\$ 898,050</u>

Nonspendable fund balance relates to prepaid expenditures for fiscal year 2017. The fund balance for restricted for other purposes relates primarily to cash and cash equivalents and other assets related to CAC's program activities in the Conduct and Administration fund which are separate from Federal and State supported activities and with limits on their use that are externally imposed.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2017

NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

F. Interfund Receivables, Payables and Transfers

Interfund balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. Transfers are used to (1) move receipts allocated to CAC's salaries and benefits to be disbursed through the Payroll Agency Fund, and (2) use revenues collected in the general fund to finance programs accounted for in other funds in accordance with budgetary authorizations. The composition of CAC's interfund receivables and payables as of June 30, 2017, is as follows:

Due to/from Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Consortium	\$ 466,716
Consortium	General	\$ 27,063

NOTE IV. OTHER INFORMATION

A. Contingencies

CAC has been named a party defendant for certain claims and suits. While the ultimate outcome of these claims is not presently determinable, it is management's opinion that the claims will have no material adverse effect on the financial position of CAC.

B. Risk Financing

CAC is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by CAC's commercial insurance purchased from independent third parties. There have not been any significant reductions in insurance coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in the past three years.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2017

NOTE IV. OTHER INFORMATION (Continued)

C. Mobile Meals Kitchen Damage

In June 2011 a storm damaged CAC's Mobile Meals Kitchen facility. During 2012, CAC operated the Kitchen from another location. The facility was repaired during fiscal 2013 and operations resumed in the regular facility as of November 2012. Repairs to the kitchen facility were completed by the PBA and funding for the repairs totaling \$790,406 was provided by Knox County. In January 2017, a settlement was reached with FEMA in the amount of \$278,438. CAC costs related to the repairs and relocation to temporary quarters in the amount of \$349,859 were reimbursed using the insurance settlement of \$350,000. In April 2017, the balance of the insurance settlement (\$141) and the total amount of the FEMA settlement (\$278,438) were paid to Knox County as final payment towards the cost of repairing the Mobile Meals Kitchen facility in the amount of \$278,579.

D. Continued Funding

Proposed reductions in Federal domestic spending will potentially have an impact on CAC funding and services. The ultimate impact of any reductions cannot currently be determined at this time.

The Knoxville Extreme Energy Makeover (KEEM) for weatherization services funded by TVA is being phased down and will conclude by September 30, 2017. This is a planned phase-out of a one-time funding opportunity and no negative impact is anticipated.

The Tennessee Department of Human Services decision to change the budget and program year for the Community Services Block Grant (CSBG) contract from a July/June to an October/September year will create a one-time funding opportunity that will affect the fiscal years ending June 30, 2018 and 2019. Since this will be planned in advance, no negative impact is anticipated.

NOTE V. EMPLOYEE RETIREMENT PLAN

CAC provides retirement benefits for its employees through a profit sharing plan under Section 401 (a) of the Internal Revenue Code, which is administered by Fidelity Investments. Plan benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate after they complete one calendar year of service, which includes 1,000 hours. Plan provisions and contribution requirements are established and may be amended by CAC's Board of Directors. CAC contributed on behalf of each participant six percent of the regular compensation paid or accrued once the employee reached active status. Voluntary contributions by participants are not permitted by the plan. CAC's contributions for each participant (and investment earnings allocated to each participant's account) are vested based on a vesting schedule, as stated in the plan, with a participant being fully vested after completing three years of eligible service. Forfeitures to the plan are used to reduce the employer's contributions or to provide additional contributions to plan participants. At June 30, 2017, there were 372 plan members. During the year, employer contributions amounted to \$616,434. CAC employees did not contribute to the retirement plan.

**OTHER
INFORMATION
SECTION**

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ended June 30, 2017

Grantor/Pass-Through Grantor Program Title	CFDA #	Pass-Through Grantor's Number	Expenditures/ Amount Earned
FEDERAL FINANCIAL ASSISTANCE			
U.S. Department of Agriculture:			
Passed through Tennessee Department of Human Services:			
USDA Headstart, 9/16	10.558	00042	\$58,755
USDA Headstart, 9/17	10.558	00042	\$415,911
USDA Summer Food, 9/16	10.559	N/A	\$175,575
USDA Summer Food, 9/17	10.559	N/A	\$284,935
USDA Daily Living Center, 6/17	10.558	00042	\$14,358
USDA After School Snack Prg., 9/16	10.558	00042	\$13,205
USDA After School Snack Prg., 9/17	10.558	00042	\$43,615
Passed through Tennessee Department of Labor:			
SNAP Program, 9/16	10.561	LW03F161QSNAP16	\$76,053
SNAP Program, 9/17	10.561	LW03F171QSNAP17	\$23,732
Passed through Tennessee Department of Agriculture:			
Commodities Distribution, 9/16	10.568	32501	\$16,214
Commodities Distribution, 9/17	10.568	62667	\$48,640
Total Department of Agriculture			<u>\$1,170,993</u>
U. S. Department of Housing & Urban Development Direct Program:			
Reach Program, 1/17	14.267	TN0042L4J021508	\$57,719
Reach Program, 1/18	14.267	TN0042L4J021609	\$50,472
Project Succeed, 1/17	14.267	TN0227L4J021502	\$74,344
Project Succeed, 1/18	14.267	TN0227L4J021603	\$62,151
Families In Need, 2/17	14.267	TN0228L4J021502	\$59,682
Families In Need, 2/18	14.267	TN0228L4J021603	\$35,854
Elizabeth's Home, 8/17	14.267	TN0034L4J021508	\$92,482
Passed through the City of Knoxville, Tennessee:			
City Minor Home Repair and Rehab, 6/17	14.218	C-16-0434	\$550,000
City LEAD Hazard Control Program, 6/17	14.900	C-14-0112	\$213,729
Emergency Services Grant 6/17	14.231	C-17-0009	\$100,000
Passed through Knox County, Tennessee:			
County Rehab, 6/17	14.218	16-204	\$470,674
Passed through the City of Morristown, Tennessee:			
Morristown Project 6/17	14.218	N/A	<u>\$254,756</u>
Total Department of Housing & Urban Development			<u>\$2,021,863</u>

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ended June 30, 2017

Grantor/Pass-Through Grantor Program Title	CFDA #	Pass-Through Grantor's Number	Expenditures/ Amount Earned
U.S. Department of Justice:			
Passed through the City of Knoxville, Tennessee:			
Elder Abuse Community Outreach, 9/17	16.528	C-16-0302	\$56,037
Total Department of Justice			\$56,037
U. S. Department of Labor:			
Passed through Tennessee Department of Labor:			
WIOA Cluster			
WIOA Adult, FY'16-2	17.258	LW03F161ADULT16	\$287,016
WIOA Adult, FY'17-1	17.258	LW03P161ADULT17	\$96,024
WIOA Adult, FY'17-2	17.258	LW03F171ADULT17	\$381,565
WIOA Youth, FY'16	17.259	LW03P151YOUTH16	\$518,831
WIOA Youth, FY'17	17.259	LW03P161YOUTH17	\$687,846
WIOA Dislocated Worker, FY'16	17.278	LW03P151DSLWK16	\$113,310
WIOA Dislocated Worker, FY'16-2	17.278	LW03F161DSLWK16	\$605,029
WIOA Dislocated Worker, FY'17-1	17.278	LW03P161DSLWK17	\$70,058
WIOA Dislocated Worker, FY'17-2	17.278	LW03F171DSLWK17	\$447,353
WIOA Incumbent Worker, FY'16-2	17.278	LW03F161IWSWA16	\$7,560
WIOA Incumbent Worker, FY'17-1	17.278	LW03F152IWRSP15	\$46,520
WIOA Statewide Activities, FY'17-1	17.278	LW03F152MNSWA15	\$30
WIOA Cluster Subtotal			\$3,261,142
Passed through Senior Service America, Inc.:			
Senior Community Service Employment Program, 6/17	17.235	Project #TN327	\$373,394
Total Department of Labor			\$3,634,536
Corporation for National & Community Services Direct Programs:			
Foster Grandparent / Senior Companion Cluster:			
Foster Grandparents, 6/17	94.011	16SFSTN005	\$419,171
Senior Companion Program, 6/17	94.016	15SXSTN001	\$307,768
Foster Grandparent / Senior Companion Cluster Subtotal			\$726,939
Retired Senior Volunteer, 6/17	94.002	15SRSTN001	\$48,513
AmeriCorps, 12/16	94.006	13ESHTN0010001	\$221
AmeriCorps, 12/17	94.006	16ESTN0020004	\$465,262
Total Corporation for Nat'l & Comm. Svcs.			\$1,240,935

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ended June 30, 2017

Grantor/Pass-Through Grantor Program Title	CFDA #	Pass-Through Grantor's Number	Expenditures/ Amount Earned
U.S. Department of Interior:			
AmeriCorps, 12/17	15.931	P13AC00914	\$59,933
Total Department of Interior			\$59,933
U.S. Department of Energy:			
Passed through the Tennessee Housing Development Agency:			
Weatherization, 6/17	81.042	WAP-16-07	\$489,477
Passed through Upper East Human Resource Agency:			
Weatherization, 6/17	81.042	WAP-16-07	\$607,146
Total Department of Energy			\$1,096,623
U. S. Federal Emergency Management Agency:			
Passed through Tennessee Emergency Management Agency:			
Mobile Meal Kitchen Damage Settlement,	97.036	FEMA-4005-DR-TN	\$146,697
Passed through United Way:			
Emergency Food & Shelter Program FY'17	97.024	PHASE 33	\$118,156
Total Federal Emergency Management Agency			\$264,853
U. S. Department of Health & Human Services Direct Programs:			
*Head Start, PA20,22,25 26 ,12/16	93.600	04CH469203	\$4,335,943
*Head Start, PA20,22,25,26 ,12/17	93.600	04CH469204	\$4,517,473
Passed through Tennessee Department of Human Services:			
Community Services Block Grant, 6/17	93.569	Z-17-49109	\$791,444
Daily Living Center, 6/17	93.667	Z-17-49309	\$83,814
Temporary Assistance to Needy Families Cluster:			
Head Start Day Care, 6/17	93.558	N/A	\$200,254
Temporary Assistance to Needy Families Cluster Subtotal			\$200,254
Passed through Tennessee Housing Development Agency:			
*Low Income Home Energy Assistance Prog., 6/17	93.568	LIHEAP-16B-09	\$3,106,674
*LIHEAP Weatherization, 6/17	93.568	LWx-16-07	\$386,920

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ended June 30, 2017

Grantor/Pass-Through Grantor Program Title	CFDA #	Pass-Through Grantor's Number	Expenditures/ Amount Earned
Passed through East Tennessee Human Resource Agency:			
Aging Cluster:			
Office on Aging IIIB, 6/17	93.044	N/A	\$231,004
Senior Nutrition Title IIIC-1, 6/17	93.045	N/A	\$187,222
Senior Nutrition Title IIIC-2, 6/17	93.045	N/A	\$476,424
Senior Nutrition IIIC-1, Cong, NSIP, 6/17	93.053	N/A	\$32,675
Senior Nutrition IIIC-2, Home Del, NSIP, 6/17	93.053	N/A	\$92,995
Aging Cluster Subtotal			\$1,020,320
Grandparents As Parents IIIE, 6/17	93.052	N/A	\$25,000
Total Department of Health & Human Services			\$14,467,842
U.S. Department of Transportation :			
Passed through Tennessee Department of Transportation:			
Volunteer Assisted Transportation, 6/17	20.205	TN-16-X007-01	\$157,727
Volunteer Assisted Transportation - Capital, 6/17	20.507	TN-2017-009-00	\$57,583
Transportation - 5307 Funds, 6/17	20.507	N/A	\$757,569
Transportation - Capital, 6/17	20.507	TN040054	\$28,811
Transportation - Capital, 6/17	20.507	TN-95-X060-01	\$28,811
Transportation - Capital, 6/17	20.507	TN-X099-00	\$52,791
Transportation - Capital, 6/17	20.507	TN-2017-016-00	\$27,212
Transportation - Capital, 6/17	20.507	N/A	\$100,000
Total Department of Transportation			\$1,210,504
TOTAL FEDERAL FINANCIAL ASSISTANCE			\$25,224,119

*Denotes Major Program

KNÖXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ended June 30, 2017

Grantor/Pass-Through Grantor Program Title	CFDA #	Pass-Through Grantor's Number	Expenditures/ Amount Earned
STATE FINANCIAL ASSISTANCE			
<i>Tennessee Commission on Aging & Disabilities:</i>			
Passed through East Tennessee Human Resource Agency:			
State Nutrition Funds Home Delivered, 6/17		N/A	\$39,123
State Meal Waiver, 6/17		N/A	\$58,226
State Meal Options Home Delivered, 6/17		N/A	\$4,973
O'Connor Senior Center, 6/17		N/A	\$63,434
Senior Companion Program, Options, 6/17		N/A	\$1,078
Senior Companion Program, Caregiver, 6/17		N/A	\$400
<i>Tennessee Department of Human Services:</i>			
Governor's Direct, 6/17		N/A	\$25,050
Head Start Day Care, 6/17		N/A	\$85,823
<i>Tennessee Department of Transportation:</i>			
Volunteer Assisted Transportation, 6/17		N/A	\$78,863
Transportation - Capital, 6/17		N/A	\$12,500
Transportation - Capital, 6/17		N/A	\$3,401
Transportation, 6/17		N/A	\$250,000
TOTAL STATE FINANCIAL ASSISTANCE			\$622,871

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ended June 30, 2017

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Value On Hand July 1, 2016	Commodities Received	Commodities Disbursed	Other Increases (Decreases)	Value On Hand June 30, 2017
VALUE OF GOODS							
Tennessee Department of Agriculture:							
USDA Commodity Supplemental Feeding:							
Commodities Distribution, 9/17	10.568	62667	\$137,104	\$217,913	\$283,677	\$65	\$71,405
TOTAL TENNESSEE DEPARTMENT OF AGRICULTURE			\$137,104	\$217,913	\$283,677	\$65	\$71,405

NOTE A

This schedule of expenditures of state and federal awards includes the state and federal grant activity of Knoxville-Knox County Community Action Committee (the Committee) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

NOTE: B

The Committee has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

SUPPLEMENTAL SECTION

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CONSORTIUM FUND**

For The Year Ended June 30, 2017

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL POSITIVE (NEGATIVE)
Revenues				
State & Federal Governments	\$ 5,171,225	\$ 5,185,703	\$ 3,363,544	\$ (1,822,159)
Other Local Revenues	35,100	35,100	35,100	-
Total Revenues	5,206,325	5,220,803	3,398,644	(1,822,159)
Expenditures				
Program Expenses:				
Salaries and Benefits	412,080	534,829	357,387	177,442
Supplies	41,333	40,033	15,391	24,642
Rent and Occupancy	28,078	21,678	16,836	4,842
Travel	20,395	21,495	3,492	18,003
Other	4,183,925	4,073,592	2,713,051	1,360,541
Administrative Expenses	520,514	529,176	292,487	236,689
Total Expenditures	5,206,325	5,220,803	3,398,644	1,822,159
Excess of Revenues Over Expenditures	-	-	-	-
Fund Balances, July 1, 2016	-	-	-	-
Fund Balances, June 30, 2017	\$ -	\$ -	\$ -	\$ -

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUND**

June 30, 2017

	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017
ASSETS				
Cash and Cash Equivalents	\$ 83,130	\$ 4,591,510	\$ (4,598,029)	\$ 76,611
LIABILITIES				
Accounts Payable and Accrued Liabilities	\$ 83,130	\$ 4,591,510	\$ (4,598,029)	\$ 76,611

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2017**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Aging Program Shared Cost, FY17:</i>			
Aging Shared Support Cost:			
City of Knoxville	\$ 142,500	\$ 141,920	\$ (580)
Knox County	128,800	128,795	(5)
Total Aging Shared Support Cost	271,300	270,715	(585)
Aging Shared - Director:			
City of Knoxville	65,000	61,507	(3,493)
Knox County	65,000	65,000	-
Total Aging Shared Director Cost	130,000	126,507	(3,493)
Total Aging Program Shared Cost, FY17	401,300	397,222	(4,078)
<i>Head Start Adjustment Non-Federal, FY16:</i>			
Knox County	7,972	-	(7,972)
<i>AmeriCorps, FY16:</i>			
CNCS - Corp on Nat & Comm Serv	221	221	-
Foundations/Private Grants/Organizations/Businesses	39,307	19,465	(19,842)
Sale of Vehicles	4,824	-	(4,824)
Total AmeriCorps, FY16	44,352	19,686	(24,666)
<i>AmeriCorps, FY17:</i>			
CNCS - Corp on Nat & Comm Serv	489,060	465,262	(23,798)
Dept Int - National Park Service	63,000	59,933	(3,067)
City of Knoxville	18,664	18,664	-
City of Knoxville - AmeriCorps	27,000	23,536	(3,464)
Other City Governments	27,000	27,000	-
Knox County	21,591	21,591	-
Knox County - AmeriCorps	101,250	44,656	(56,594)
AmeriCorps - CAC Departments	5,010	5,010	-
Foundations/Private Grants/Organizations/Businesses	94,000	91,779	(2,221)
University of Tennessee	54,900	54,900	-
Insurance Recovery	1,000	642	(358)
Total AmeriCorps, FY17	902,475	812,973	(89,502)
<i>CAAN Program, FY17:</i>			
CAAN - Developers Fee	20,380	20,248	(132)
<i>Aging Special Projects, FY17:</i>			
Local Cash:			
City of Knoxville	800	-	(800)
Community Contributions	4,200	4,168	(32)
Total Local Cash	5,000	4,168	(832)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2017**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Aging Special Projects, FY17 (Continued):</i>			
Grey Muzzle Organization:			
Miscellaneous Private Fnd	14,500	13,523	(977)
Assisted Transportation Grant:			
TN Comm on Aging - ETHRA	10,000	-	(10,000)
Local Community:			
Community Contributions	5,000	-	(5,000)
In-Kind Revenue:			
In-Kind Revenue	5,000	-	(5,000)
Low Vision Support:			
Banfield Charitable Trust	2,500	2,378	(122)
Gift of Sight and Hearing:			
Eyeglasses - Client Contributions	4,600	1,115	(3,485)
Hearing Aids - Client Contributions	3,500		(3,500)
Dentures	3,100		(3,100)
Miscellaneous Private Foundations	20,000	19,500	(500)
Unearned Revenue	59,000	-	(59,000)
Total Gift of Sight and Hearing	90,200	20,615	(69,585)
Knox Paws:			
Community Contributions	13,500	5,333	(8,167)
Project Snap:			
Community Contributions	32,200	2,788	(29,412)
Nat Council on Aging (NCOA)	30,000	16,611	(13,389)
Total Project Snap	62,200	19,399	(42,801)
Aging - A Family Affair:			
Registrations	12,000	9,474	(2,526)
Registration - CAC	1,000	650	(350)
Total Aging - A Family Affair	13,000	10,124	(2,876)
Trinity Phillips Lifeline:			
Community Contributions	500	375	(125)
Trinity Foundation	50,000	10,421	(39,579)
Miscellaneous Private Foundations	500	500	-
Total Trinity Phillips Lifeline	51,000	11,296	(39,704)
Publications:			
Knox County	3,884	3,884	-
Community Contributions	10,116	9,752	(364)
Directory - Sponsors	111,000	100,108	(10,892)
CAC Interdept Sales	5,000	-	(5,000)
Total Publications	130,000	113,744	(16,256)
<i>Total Aging Special Projects, FY17</i>	401,900	200,580	(201,320)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2017**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Beardsley Farm, FY17:</i>			
Program:			
City of Knoxville	25,513	25,513	-
Knox County	30,300	30,252	(48)
Community Contributions	35,000	29,173	(5,827)
CAC Interdept Sales	25	-	(25)
Siddiqi Charitable Foundation	25,000	25,000	-
East Tennessee Foundation	5,000	500	(4,500)
Miscellaneous Private Foundations	4,624	4,623	(1)
Insurance Recovery	25	-	(25)
Produce and Honey Sales	1,500	1,473	(27)
<i>Total Beardsley Farm, FY17</i>	126,987	116,534	(10,453)
<i>Crisis Intervention - Client Specific Program, FY17:</i>			
Community Contributions	51,843	989	(50,854)
<i>City Minor Home Repair, FY17:</i>			
City Minor Home Repair:			
HUD CDBG - City of Knoxville	550,000	550,000	-
Knox County	7,500	7,500	-
Unearned Revenue	16,268	16,268	-
<i>Total City Minor Home Repair, FY17</i>	573,768	573,768	-
<i>Commodities Program, FY16:</i>			
USDA - TN Department of Agriculture	16,215	16,214	(1)
City of Knoxville	12,385	3,969	(8,416)
Knox County	10,469	-	(10,469)
<i>Total Commodities Program, FY16</i>	39,069	20,183	(18,886)
<i>Commodities Program, FY17:</i>			
USDA - TN Department of Agriculture	70,000	48,640	(21,360)
City of Knoxville	17,644	9,105	(8,539)
Knox County	13,634	9,104	(4,530)
<i>Total Commodities Program, FY17</i>	101,278	66,849	(34,429)
<i>County Rehab & Minor Home Repair Program, FY17:</i>			
HUD CDBG - Knox County	470,674	470,674	-
Knox County	7,500	7,500	-
Client Payments	1,200	1,200	-
Unearned Revenue	13,271	13,271	-
<i>Total County Rehab & Minor Home Repair Program, FY17</i>	492,645	492,645	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Crisis Intervention, FY17:</i>			
City of Knoxville	9,584	3,100	(6,484)
Knox County	4,953	-	(4,953)
Community Contributions	300	-	(300)
ESF - Clearinghouse	10	-	(10)
KICMA	5,025	1,774	(3,251)
Laurel Church of Christ	2,090	1,147	(943)
Ladies of Charity	15,600	12,000	(3,600)
Lake Hills Presbyterian Church	3,323	1,566	(1,757)
Mt. Olive Baptist Church	1,000	525	(475)
<i>Total Crisis Intervention, FY17</i>	41,885	20,112	(21,773)
<i>Community Services Block Grant, FY17:</i>			
DHHS - TN Department of Human Services	791,444	791,444	-
City of Knoxville	68,710	68,705	(5)
Knox County	104,955	69,498	(35,457)
<i>Total Community Services Block Grant, FY17</i>	965,109	929,647	(35,462)
<i>Computer Technology Program, FY17:</i>			
City of Knoxville	15,250	10,000	(5,250)
Knox County	20,350	11,121	(9,229)
Computer Technology Services	14,337	-	(14,337)
<i>Total Computer Technology Program, FY17</i>	49,937	21,121	(28,816)
<i>Dental Services, FY17:</i>			
City of Knoxville	15,114	2,114	(13,000)
Knox County	7,745	1,025	(6,720)
<i>Total Dental Services, FY17</i>	22,859	3,139	(19,720)
<i>East Tennessee Foundation, Contract Services, FY17:</i>			
East Tennessee Foundation	110,702	110,702	-
<i>East Tennessee Foundation, Contract Services, FY18:</i>			
East Tennessee Foundation	100,000	11,781	(88,219)
<i>Energy & Housing Special Project, FY17:</i>			
City of Knoxville	7,923	7,923	-
Knox County	14,886	14,886	-
Rebates	50	50	-
Unearned Revenue	5,747	5,747	-
<i>Total Energy & Housing Special Project, FY17</i>	28,606	28,606	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Elizabeth's Home, FY17:</i>			
U.S. Department of Housing and Urban Development	121,587	92,482	(29,105)
City of Knoxville	4,614	2,606	(2,008)
Knox County	8,400	2,000	(6,400)
In-Kind Revenue	23,486	19,991	(3,495)
<i>Total Elizabeth's Home, FY17</i>	<u>158,087</u>	<u>117,079</u>	<u>(41,008)</u>
<i>East Neighborhood Center Tutoring Program, FY17:</i>			
Community Contributions	1,345	556	(789)
<i>Elder Abuse Community Outreach, FY17:</i>			
Elder Abuse Community Outreach:			
DOJ - City of Knoxville	63,930	56,037	(7,893)
Knox County	4,766	3,820	(946)
Community Contributions	500	125	(375)
<i>Total Elder Abuse Community Outreach</i>	<u>69,196</u>	<u>59,982</u>	<u>(9,214)</u>
Crisis Management:			
DOJ - City of Knoxville	87,980	-	(87,980)
Knox County	5,280	-	(5,280)
Community Contributions	1,391	1,391	-
<i>Total Crisis Management</i>	<u>94,651</u>	<u>1,391</u>	<u>(93,260)</u>
Public Engagement:			
East TN Foundation	1,000	1,000	-
<i>Total Elder Abuse Community Outreach, FY17</i>	<u>164,847</u>	<u>62,373</u>	<u>(102,474)</u>
<i>HUD Emergency Services Grant, FY16:</i>			
HUD Emergency Services	1,308	-	(1,308)
<i>HUD Emergency Services Grant, FY17:</i>			
HUD Emergency Services	100,000	100,000	-
In-Kind Revenue	107,075	107,075	-
<i>Total Emergency Services, FY17</i>	<u>207,075</u>	<u>207,075</u>	<u>-</u>
<i>United Way, FEMA, FY17:</i>			
FEMA - United Way	31,493	31,493	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2017**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Foster Grandparent Program, FY17:</i>			
Federal Support:			
Corporation on National & Community Service	128,467	128,467	-
Federal Funds - Volunteer Expense:			
Corporation on National & Community Service	290,704	290,704	-
Local Funds - Volunteer Support:			
Knox County	3,400	3,085	(315)
Miscellaneous Private Foundations	1,400	1,387	(13)
In-Kind Revenue	76,500	76,329	(171)
Total Local Funds - Volunteer Support	81,300	80,801	(499)
Local Funds - Volunteer Expense:			
Community Contributions	500	-	(500)
Recognition - CAC	500	-	(500)
In-Kind Revenue	30,410	1,771	(28,639)
Total Local Funds - Volunteer Expense	31,410	1,771	(29,639)
Total Foster Grandparent Program, FY17	531,881	501,743	(30,138)
<i>Families in Need, FY17:</i>			
U.S. Department of Housing and Urban Development	59,682	59,682	-
City of Knoxville	6,000	6,000	-
Knox County	13,000	12,828	(172)
In-Kind Revenue	570	570	-
Total Families in Need, FY17	79,252	79,080	(172)
<i>Families in Need, FY18:</i>			
U.S. Department of Housing and Urban Development	90,636	35,854	(54,782)
City of Knoxville	8,860	3,865	(4,995)
Knox County	15,545	2,000	(13,545)
Total Families in Need, FY18	115,041	41,719	(73,322)
<i>Five Points Up, FY17:</i>			
City of Knoxville - Disc Funds	311	304	(7)
<i>General Assistance, FY17:</i>			
Knox County	94,435	67,154	(27,281)
Knox County - General Assistance	220,800	202,437	(18,363)
Sale of Pilot Gas Cards	790	790	-
Unearned Revenue	228,597	-	(228,597)
Total General Assistance, FY17	544,622	270,381	(274,241)

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**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>GCDF Training Program, FY16:</i>			
Training Fees	21,525	14,216	(7,309)
<i>General Assistance - FEMA, UW, FY17:</i>			
FEMA - United Way	86,663	86,663	-
<i>Grandparents as Parents, FY17:</i>			
National Family Caregiver Support:			
DHHS - ETHRA	25,000	25,000	-
Knox County	7,400	-	(7,400)
Community Contributions	227	-	(227)
Miscellaneous Private Foundations	3,600	2,287	(1,313)
In-Kind Revenue	13,300	13,297	(3)
Total National Family Caregiver Support	49,527	40,584	(8,943)
Trinity Foundation:			
DHHS - ETHRA	10,000	-	(10,000)
Knox County	10,320	-	(10,320)
Community Contributions	3,250	-	(3,250)
Trinity Foundation	50,000	1,302	(48,698)
In-Kind Revenue	10,000	-	(10,000)
Total Trinity Foundation	83,570	1,302	(82,268)
Total Grandparents as Parents, FY17	133,097	41,886	(91,211)
<i>Governor's Direct Allocation, FY17:</i>			
Tennessee Governor's Grant	25,050	25,050	-
<i>Homeward Bound, FY17:</i>			
City of Knoxville	5,795	5,791	(4)
Knox County	8,000	8,000	-
Community Contributions	2,050	977	(1,073)
Cedar Springs	-	399	399
Total Homeward Bound, FY17	15,845	15,167	(678)
<i>Head Start/Daycare, FY17:</i>			
Program:			
DHHS - TN Department of Human Services	286,100	286,077	(23)
Client Fees	31,000	30,897	(103)
Head Start - Daycare	42	42	-
Unearned Revenue	113,600	54,299	(59,301)
Total Head Start/Daycare, FY17	430,742	371,315	(59,427)

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>HUD Project Succeed, FY17:</i>			
U.S. Department of Housing and Urban Development	74,344	74,344	-
City of Knoxville	15,195	15,195	-
Knox County	17,000	17,000	-
<i>Total HUD Project Succeed, FY17</i>	106,539	106,539	-
<i>HUD Project Succeed, FY18:</i>			
U.S. Department of Housing and Urban Development	140,514	62,151	(78,363)
City of Knoxville	21,000	5,724	(15,276)
Knox County	21,957	4,000	(17,957)
<i>Total HUD Project Succeed, FY18</i>	183,471	71,875	(111,596)
<i>Head Start Program, FY16:</i>			
U.S. Department of Health & Human Services	4,335,943	4,335,943	-
City of Knoxville	19,395	19,395	-
Knox County	21,527	21,527	-
Knox County - Capital	370,130	83,910	(286,220)
Community Contributions	4,350	4,350	-
Unearned Revenue	447	447	-
In-Kind Revenue	1,177,021	1,177,021	-
<i>Total Head Start Program, FY16</i>	5,928,813	5,642,593	(286,220)
<i>Head Start Program, FY17:</i>			
U.S. Department of Health & Human Services	9,637,726	4,517,473	(5,120,253)
City of Knoxville	12,500	(24,012)	(36,512)
Knox County	12,500	-	(12,500)
Knox County - Capital	130,000	25,000	(105,000)
Community Contributions	1,000	-	(1,000)
In-Kind Revenue	2,253,431	780,075	(1,473,356)
<i>Total Head Start Program, FY17</i>	12,047,157	5,298,536	(6,748,621)
<i>Head Start USDA/DHS Program, FY16:</i>			
USDA - TN Department of Human Services	58,755	58,755	-
<i>Head Start USDA/DHS Program, FY17:</i>			
USDA - TN Department of Human Services	644,487	415,911	(228,576)

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Senior Citizen Information & Referral Services, FY17:</i>			
OOA Contract Service:			
OOA Service Contract	14,655	14,655	-
Local Funds:			
City of Knoxville	100	-	(100)
Community Contributions	100	-	(100)
Sponsors	6,500	702	(5,798)
United Way - First Allocation	14,250	14,250	-
United Way - Second Allocation	4,750	4,750	-
United Way - Designated	100	-	(100)
Miscellaneous Private Foundations	5,500	-	(5,500)
Total Local Funds	31,300	19,702	(11,598)
In-Kind Revenue:	1,000	-	(1,000)
ET2 -1 -1 Contract Service:			
United Way	118,400	83,411	(34,989)
Senior Center Outreach:			
Knox County	20,000	11,061	(8,939)
<i>Total Senior Citizen Information & Referral Services, FY17</i>	<u>185,355</u>	<u>128,829</u>	<u>(56,526)</u>
<i>KEEM Case Management Program, FY17:</i>			
Housing & Energy - KEEM Contra	140,488	81,141	(59,347)
<i>Kitchen Insurance Recovery, FY17:</i>			
FEMA - TEMA	278,438	146,697	(131,741)
Knox County	3,901	3,901	-
Community Contributions	250	250	-
United Way	23,212	23,212	-
Insurance Recovery	350,000	104,519	(245,481)
<i>Total Kitchen Insurance Recovery, FY17</i>	<u>655,801</u>	<u>278,579</u>	<u>(377,222)</u>
<i>Mobile Meals Kitchen, FY17:</i>			
Knox County - Special Meals	166,406	165,674	(732)
Community Contributions	50	44	(6)
Meal Services - CAC	22,300	22,219	(81)
Meal Services - SNP Contract	995,000	994,284	(716)
Meal Services - After School Snack Program	57,000	56,820	(180)
Transportation - SNP	125,496	125,496	-
Boys and Girls Club	772,000	532,702	(239,298)
Mid East Community Action Agency	125,000	124,013	(987)
Douglas Cherokee Economic Authority	165,000	163,112	(1,888)
Howard Circle of Friends	10,500	10,445	(55)
Independent Living System	41,000	40,930	(70)
Kitchen Sales	15,500	15,361	(139)
Insurance Recovery	250	250	-
Unearned Revenue	69,000	-	(69,000)
<i>Total Mobile Meals Kitchen, FY17</i>	<u>2,564,502</u>	<u>2,251,350</u>	<u>(313,152)</u>

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Low Income Heating Energy Assistance Program, FY17:</i>			
DHHS - Tennessee Housing Dev Agency	3,107,231	3,106,674	(557)
City of Knoxville	16,002	4,002	(12,000)
Knox County	22,786	7,193	(15,593)
<i>Total Low Income Heating Energy Assistance Program, FY17</i>	3,146,019	3,117,869	(28,150)
<i>KUB Laterals Program, FY17:</i>			
KUB	13,080	7,985	(5,095)
<i>L T Ross Building, FY17:</i>			
L T Ross Building:			
City of Knoxville	30,000	19,905	(10,095)
Program Income	1,000	942	(58)
LTR Space Costs	484,891	484,531	(360)
Insurance Recovery	12,000	11,019	(981)
L T Ross Rent	6,913	6,525	(388)
Unearned Revenue	27,516	26,835	(681)
<i>Total L T Ross Building, FY17</i>	562,320	549,757	(12,563)
<i>Project Live, FY17:</i>			
Local Funds:			
City of Knoxville	68,000	67,488	(512)
Knox County	142,000	71,834	(70,166)
Community Contributions	300	300	-
Community Contributions - Special Needs	1,500	1,375	(125)
Community Contributions - Feed-A-Pet	12,947	2,536	(10,411)
Community Contributions - Home Repair	225	-	(225)
Total Local Funds	224,972	143,533	(81,439)
Office on Aging:			
OOA Service Contract	39,242	39,242	-
Weiss Foundation:			
Weiss Foundation	4,000	4,000	-
Volunteer Transportation:			
DHHS - ETHRA	10,000	-	(10,000)
<i>Total Project Live, FY17</i>	278,214	186,775	(91,439)

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Affordable Medicine Options for Seniors Program, FY17:</i>			
City of Knoxville	7,050	7,022	(28)
Knox County	51,226	51,226	-
Community Contributions	100	80	(20)
Miscellaneous Private Foundations	100	27	(73)
In-Kind Revenue	25,000	24,038	(962)
<i>Total Affordable Medicine Options for Seniors Program, FY17</i>	<u>83,476</u>	<u>82,393</u>	<u>(1,083)</u>
<i>Mechanicsville Homecoming Program, FY17:</i>			
City of Knoxville - Disc Funds	<u>1,675</u>	<u>600</u>	<u>(1,075)</u>
<i>Senior Corps Management Program, FY17:</i>			
Community Contributions	100	-	(100)
Senior Corps Mgmt Program Allocation	150,250	147,653	(2,597)
Miscellaneous Private Foundations	150	-	(150)
In-Kind Revenue	65,000	64,650	(350)
<i>Total Senior Corps Management Program, FY17</i>	<u>215,500</u>	<u>212,303</u>	<u>(3,197)</u>
<i>HUD - CDBG - Morristown Project, FY17:</i>			
HUD CDBG - City of Morristown	257,212	254,755	(2,457)
Unearned Revenue	<u>1,815</u>	<u>1,815</u>	<u>-</u>
<i>Total HUD - CDBG - Morristown Project, FY17</i>	<u>259,027</u>	<u>256,570</u>	<u>(2,457)</u>
<i>Nutrition Program, FY17:</i>			
City of Knoxville	4,565	4,565	-
Knox County	5,700	5,700	-
Knox County - Food Policy	436	-	(436)
Community Contributions	9,663	4,670	(4,993)
Hunger Hike	1,770	-	(1,770)
Emergency Food Helpers	255	150	(105)
<i>Total Nutrition Program, FY17</i>	<u>22,389</u>	<u>15,085</u>	<u>(7,304)</u>
<i>Office on Aging, FY17:</i>			
Office on Aging:			
DHHS - ETHRA	231,004	231,004	-
City of Knoxville	33,244	12,748	(20,496)
Knox County	48,000	48,000	-
Community Contributions	1,250	1,250	-
Miscellaneous Private Foundations	2,050	2,050	-
In-Kind Revenue	23,100	-	(23,100)
<i>Total Office on Aging</i>	<u>338,648</u>	<u>295,052</u>	<u>(43,596)</u>
<i>OOA - Program Income:</i>			
Program Income - O'Connor Transportation Fares	<u>1,500</u>	<u>372</u>	<u>(1,128)</u>
<i>Total Office on Aging, FY17</i>	<u>340,148</u>	<u>295,424</u>	<u>(44,724)</u>

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<i>O'Connor Senior Center, FY17:</i>			
State:			
TN Comm on Aging - ETHRA	63,434	63,434	-
Local			
City of Knoxville	138,000	138,000	-
Knox County	20,533	20,533	-
Community Contributions	87,075	81,377	(5,698)
Program Income	13,500	13,123	(377)
Miscellaneous Private Foundations	8,500	4,425	(4,075)
Total Local	267,608	257,458	(10,150)
Daily Living Center:			
USDA - TN Department of Human Services	14,500	14,358	(142)
DHHS - TN Department of Human Services	83,815	83,815	-
Knox County	40,000	39,849	(151)
Program Income	8,000	7,947	(53)
Transportation - OOA	9,300	9,300	-
Miscellaneous Private Foundations	1,000	863	(137)
Total Daily Living Center	156,615	156,132	(483)
O'Connor Advisory Board:			
Community Contributions	4,500	-	(4,500)
O'Connor Program Services	500	-	(500)
O'Connor Open	25,000	7,433	(17,567)
O'Connor Pancake Fest	10,000	325	(9,675)
Total O'Connor Advisory Board	40,000	7,758	(32,242)
<i>Total O'Connor Senior Center, FY17</i>	527,657	484,782	(42,875)
<i>City LEAD Hazard Program, FY17:</i>			
HUD CDBG - City of Knoxville	213,729	213,729	-
Unearned Revenue	21,222	21,222	-
Total City LEAD Hazard Program, FY17	234,951	234,951	-
<i>Reach, FY17:</i>			
U.S. Department of Housing and Urban Development	57,719	57,719	-
City of Knoxville	10,000	10,000	-
Knox County	14,635	14,634	(1)
Community Contributions	3,000	-	(3,000)
Total Reach, FY17	85,354	82,353	(3,001)
<i>Reach, FY18:</i>			
U.S. Department of Housing and Urban Development	104,580	50,473	(54,107)
City of Knoxville	16,678	6,695	(9,983)
Knox County	19,282	4,000	(15,282)
Total Reach, FY18	140,540	61,168	(79,372)

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<i>One Call Club for Seniors, FY17:</i>			
Local Funds:			
Community Contributions	150	150	-
OCCS Membership Fees	26,000	25,537	(463)
Client Fees	200	158	(42)
Total Local Funds	26,350	25,845	(505)
Local - Cash Receipts:			
Client Fees	500	-	(500)
Total One Call Club for Seniors, FY17	26,850	25,845	(1,005)
<i>Retired Senior Volunteer Program, FY17:</i>			
Federal - Volunteer Support:			
U.S. Corporation on National & Community Service	46,611	46,611	-
Federal - Volunteer Expense:			
U.S. Corporation on National & Community Service	1,902	1,902	-
Local - Volunteer Support Cash:			
City of Knoxville	3,537	-	(3,537)
Knox County	6,980	1,265	(5,715)
Community Contributions	1,075	1,075	-
Training - CAC	30	30	-
Miscellaneous Private Foundations	250	250	-
Total Local - Volunteer Support Cash	11,872	2,620	(9,252)
In-Kind - Local - Volunteer Support:	41,500	41,249	(251)
Local - Volunteer Expense Cash:			
Knox County	5,800	5,710	(90)
Recognition - CAC	500	-	(500)
Total Local - Volunteer Expense Cash	6,300	5,710	(590)
In-Kind - Local - Volunteer Expense:	1,000	-	(1,000)
Total Retired Senior Volunteer Program, FY17	109,185	98,092	(11,093)
<i>KUB Round It Up Program, FY17:</i>			
KUB	1,347,174	1,127,612	(219,562)
<i>Senior Companion Program, FY17:</i>			
U.S. Corporation on National & Community Service	307,768	307,768	-
TN Comm on Aging - ETHRA - Options	1,500	1,478	(22)
Knox County	13,000	12,607	(393)
Community Contributions	24,000	23,580	(420)
Miscellaneous Private Foundations	31,500	31,131	(369)
In-Kind Revenue	60,000	59,584	(416)
Total Senior Companion Program, FY17	437,768	436,148	(1,620)

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>DEI Ticket to Work Program, FY17:</i>			
Social Security Administration	169,000	7,831	(161,169)
<i>Senior Employment Services, FY17:</i>			
SCSEP Participant Wages:			
DOL - Senior Svc America Inc	318,501	316,040	(2,461)
SCSEP Other Program Costs:			
DOL - Senior Svc America Inc	14,630	14,630	-
SCSEP Project Administration:			
DOL - Senior Svc America Inc	33,633	31,636	(1,997)
Local - Cash Support :			
DOL - Senior Svc America Inc	11,100	11,088	(12)
City of Knoxville	44,740	44,736	(4)
Community Contributions	200	124	(76)
Miscellaneous Private Foundations	800	800	-
In-Kind Revenue	41,600	41,537	(63)
Total Local - Cash Support	98,440	98,285	(155)
Digital Inclusion Project :			
City of Knoxville	10	8	(2)
Community Contributions	490	-	(490)
Miscellaneous Private Foundations	5,000	2,904	(2,096)
In-Kind Revenue	1,000	-	(1,000)
Total Digital Inclusion Project	6,500	2,912	(3,588)
Total Senior Employment Services, FY17	471,704	463,503	(8,201)
<i>Summer Food Program, FY16:</i>			
USDA - TN Department of Human Services	800,490	175,575	(624,915)
Unearned Revenue	83,016	21,854	(61,162)
Total Summer Food Program, FY16	883,506	197,429	(686,077)
<i>Summer Food Program, FY17:</i>			
USDA - TN Department of Human Services	1,162,032	284,935	(877,097)
Unearned Revenue	20,260	-	(20,260)
Total Summer Food Program, FY17	1,182,292	284,935	(897,357)
<i>Safety Partners Grant, FY17:</i>			
Knox County	8,000	8,000	-
TML Safety Partners	8,000	8,000	-
Total Safety Partners Grant, FY17	16,000	16,000	-

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<i>Senior Nutrition Program, FY17:</i>			
Federal - IIC Congregate:			
USDA - ETHRA	32,675	32,675	-
DHHS - ETHRA	187,222	187,222	-
Community Contributions	186,500	184,680	(1,820)
Program Income	12,500	7,119	(5,381)
Program Income - Senior Centere	3,700	3,699	(1)
Program Income - O'Connor	18,000	17,999	(1)
Meal Services - CAC	2,015	2,014	(1)
KCDC	50,000	50,000	-
In-Kind Revenue	38,000	37,510	(490)
Total Federal - IIC Congregate	530,612	522,918	(7,694)
Federal - IIC Home Delivered:			
USDA - ETHRA	92,995	92,995	-
DHHS - ETHRA	476,424	476,424	-
DHHS - TennCare	71,974	58,226	(13,748)
TN Commission on Aging and Disability - ETHRA	39,123	39,123	-
TN Commission on Aging and Disability - ETHRA - Options	8,000	4,973	(3,027)
City of Knoxville	60,763	16,019	(44,744)
Knox County	149,636	109,636	(40,000)
Community Contributions	883,000	123,554	(759,446)
Program Income	30,000	28,634	(1,366)
United Way - First Allocation	112,500	112,500	-
United Way - Second Allocation	37,500	37,500	-
United Way - Designated	10,000	5,969	(4,031)
Provisions Cares	106,500	80,472	(26,028)
Miscellaneous Private Foundations	143,000	142,945	(55)
Total Federal - IIC Home Delivered	2,221,415	1,328,970	(892,445)
Contract Services - MAMS:			
MAMS Sales	18,500	9,696	(8,804)
OOA Contract Services	500	-	(500)
Total Contract Services - MAMS	19,000	9,696	(9,304)
Meals Can Heal Project:			
Provisions Cares	150,200	71,677	(78,523)
Connecting Hearts:			
Community Contributions	3,200	3,133	(67)
WBIR	11,000	10,691	(309)
Miscellaneous Private Foundations	7,500	7,500	-
Total Connecting Hearts	21,700	21,324	(376)
Humana Cong Health Nutrition Education:			
Humana Foundation	100,000	3,103	(96,897)
Total Senior Nutrition Program, FY17	3,042,927	1,957,688	(1,085,239)

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<i>After School Snack Program, FY16:</i>			
USDA - TN Department of Human Services	26,270	13,205	(13,065)
City of Knoxville	6,361	2,955	(3,406)
Knox County	6,361	2,955	(3,406)
Unearned Revenue	924	-	(924)
<i>Total After School Snack Program, FY16</i>	<u>39,916</u>	<u>19,115</u>	<u>(20,801)</u>
<i>After School Snack Program, FY17:</i>			
USDA - TN Department of Human Services	75,000	43,615	(31,385)
City of Knoxville	8,000	3,077	(4,923)
Knox County	10,000	3,760	(6,240)
<i>Total After School Snack Program, FY17</i>	<u>93,000</u>	<u>50,452</u>	<u>(42,548)</u>
<i>Special Community Services Project, FY17:</i>			
Community Leadership:			
City of Knoxville	3,000	3,000	-
Knox County	5,550	5,535	(15)
<i>Total Community Leadership</i>	<u>8,550</u>	<u>8,535</u>	<u>(15)</u>
Program Support:			
City of Knoxville	320,000	117,924	(202,076)
Knox County	255,500	167,367	(88,133)
Knox County - Capital	59,422	9,930	(49,492)
Registration Fees	1,125	1,125	-
Miscellaneous Private Foundations	100	-	(100)
Insurance Recovery	1,000	-	(1,000)
Unearned Revenue	185,000	-	(185,000)
<i>Total Program Support</i>	<u>822,147</u>	<u>296,346</u>	<u>(525,801)</u>
Vita Grants:			
Knox County	4,700	4,664	(36)
Community Contributions	100	50	(50)
United Way	10,000	10,000	-
<i>Total Vita Grants</i>	<u>14,800</u>	<u>14,714</u>	<u>(86)</u>
<i>Total Special Community Services Project, FY17</i>	<u>845,497</u>	<u>319,595</u>	<u>(525,902)</u>
<i>THDA Elderly Home Repairs, FY17:</i>			
Community Contributions	13,400	-	(13,400)
<i>Community Transportation Assn of America, FY17:</i>			
Comm Transportation Association of America	15,000	-	(15,000)
<i>Tennessee Association of Community Action, FY17:</i>			
Tennessee Association of Community Action	2,949	2,949	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2017**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Transportation, FY17:			
Program:			
Department of Transportation 5307 Funds	800,000	757,569	(42,431)
Department of Transportation (DOT) - Capital	497,500	137,625	(359,875)
DHHS - TN Dept of Rehab Services	25,000	23,364	(1,636)
DHHS - TennCare - Tennessee - Ca	323,650	323,649	(1)
DHHS - TennCare - Americhoice	900,000	704,672	(195,328)
DHHS - TennCare - Southeastran	250,000	194,973	(55,027)
DOT - Tennessee Department of Transportation	250,000	250,000	-
DOT - 5310 Funds Capital - MPC	112,500	112,500	-
TDOT - Capital	25,000	3,401	(21,599)
City of Knoxville - Rec Dept	2,000	-	(2,000)
Knox County	209,910	209,910	-
Knox County - Capital	167,310	50,482	(116,828)
Knox County - Special Allocation	300,000	114,796	(185,204)
Transportation Fares	35,000	31,233	(3,767)
Transportation - SNP	97,400	97,356	(44)
Transportation - OOA	66,397	66,397	-
Transportation - Other CAC Programs	50,000	28,670	(21,330)
Lawler-Wood Foundation	2,500	100	(2,400)
Miscellaneous Private Foundations	148,425	148,407	(18)
Sale of Vehicles	4,720	4,711	(9)
Insurance Recovery	10,420	10,411	(9)
Total Transportation, FY17	4,277,732	3,270,226	(1,007,506)
TVA Energy Makeover Program, FY16:			
Client Fees	825	825	-
TVA	8,203,682	7,494,696	(708,986)
Total TVA Energy Makeover Program, FY16	8,204,507	7,495,521	(708,986)
Highrise Case Management Project, FY17:			
City of Knoxville	189,000	188,819	(181)
Miscellaneous Private Foundations	100	100	-
Total Highrise Case Management Project, FY17	189,100	188,919	(181)
Utility Assistance Project, FY17:			
City of Knoxville	100	96	(4)
Community Contributions	100	(96)	(196)
Total Utility Assistance Project, FY17	200	-	(200)
United Way - Case Management, FY17:			
City of Knoxville	2,500	1,000	(1,500)
Knox County	3,343	1,057	(2,286)
United Way	26,731	23,838	(2,893)
Total United Way - Case Management, FY17	32,574	25,895	(6,679)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>United Way - Case Management, FY18:</i>			
City of Knoxville	2,100	2,000	(100)
Knox County	2,425	2,425	-
United Way	25,263	7,177	(18,086)
<i>Total United Way - Case Management, FY18</i>	<u>29,788</u>	<u>11,602</u>	<u>(18,186)</u>
<i>KUB Project Help, FY16:</i>			
KUB	24,000	23,729	(271)
<i>KUB Project Help, FY17:</i>			
KUB	150,000	64,530	(85,470)
<i>Volunteer Assisted Transportation Program - Local, FY17:</i>			
New Freedom - Local:			
Department of Transportation - Capital	57,583	57,583	-
Community Contributions	665	665	-
Transportation Fares	12,000	10,716	(1,284)
Transportation Fares - Social & Rec	1,000	785	(215)
Insurance Recovery	7,300	7,252	(48)
Unearned Revenue	111,400	-	(111,400)
In-Kind Revenue	200	195	(5)
<i>Total Volunteer Assisted Transportation Program - Local, FY17</i>	<u>190,148</u>	<u>77,196</u>	<u>(112,952)</u>
<i>Volunteer Assisted Transportation Program - New Freedom, FY17:</i>			
New Freedom Operating Funds:			
DOT - Tennessee Department of Transportation	159,000	157,727	(1,273)
Tennessee Department of Transportation	79,500	78,863	(637)
In-Kind Revenue	79,500	78,863	(637)
<i>Total Volunteer Assisted Transportation Program - New Freedom, FY17</i>	<u>318,000</u>	<u>315,453</u>	<u>(2,547)</u>
<i>Weatherization Assistance Program, FY17:</i>			
DOE - TN Hsg Dev Agy	489,386	489,386	-
DHHS - TN Hsg Dev Agy	386,920	386,920	-
Unearned Revenue	11,170	11,170	-
<i>Total Weatherization Assistance Program, FY17</i>	<u>887,476</u>	<u>887,476</u>	<u>-</u>
<i>ETHRA Weatherization Assistance Program, FY17:</i>			
DOE - THDA - EST TN Human Res	846,101	607,146	(238,955)
<i>Workforce Administration Program, FY17:</i>			
City of Knoxville	21,927	21,927	-
Knox County	39,705	37,149	(2,556)
<i>Total Workforce Administration Program, FY17</i>	<u>61,632</u>	<u>59,076</u>	<u>(2,556)</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>SNAP Program, FY16:</i>			
USDA - TN Department of Labor	76,053	76,053	-
<i>SNAP Program, FY17:</i>			
USDA - TN Department of Labor	27,118	23,728	(3,390)
<i>Program Activity, FY17:</i>	-	28,491	28,491
<i>Interest Earned, FY17:</i>	-	2,692	2,692
TOTAL CONDUCT AND ADMINISTRATION FUND	\$ 59,467,566	\$ 43,799,935	\$ (15,667,631)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Aging Program Shared Cost, FY17:</i>			
Aging Shared Support Cost:			
Personnel	\$ 160,500	\$ 160,449	\$ 51
Fringe Benefits	65,500	65,676	(176)
Supplies	10,000	9,314	686
Travel	500	458	42
Communications	14,600	14,810	(210)
Printing	200	121	79
Professional Services	800	782	18
Insurance	500	419	81
Other	1,200	1,192	8
CAC Administrative Costs	17,500	17,494	6
Total Aging Shared Support Cost	271,300	270,715	585
Aging Shared - Director:			
Personnel	85,000	83,091	1,909
Fringe Benefits	35,000	34,413	587
CAC Administrative Costs	10,000	9,003	997
Total Aging Shared - Director	130,000	126,507	3,493
Total Aging Program Shared Cost, FY17	401,300	397,222	4,078
<i>Head Start Adjustment Non-Federal, FY16:</i>			
Personnel	7,972	-	7,972
<i>AmeriCorps, FY16:</i>			
Federal - Support Cost:			
Member Living Allowance	221	-	221
Participant Fringe Benefits	-	288	(288)
Total Federal - Support Cost	221	288	(67)
Local Cash - Operations:			
Personnel	15,000	9,758	5,242
Fringe Benefits	6,500	6,120	380
Supplies	100	74	26
Travel	400	225	175
Training - Members	-	75	(75)
Other	20,131	1,572	18,559
CAC Administrative Costs	2,000	1,574	426
Total Local Cash - Operations	44,131	19,398	24,733
Total AmeriCorps, FY16	44,352	19,686	24,666

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2017**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>AmeriCorps, FY17:</i>			
Federal - Support Cost:			
Member Living Allowance	489,060	514,828	(25,768)
Participant Fringe Benefits	63,000	42,946	20,054
Total Federal - Support Cost	552,060	557,774	(5,714)
Local Cash - Operations:			
Personnel	130,000	97,187	32,813
Fringe Benefits	80,000	39,184	40,816
Participant Benefits - Health Insurance	-	49	(49)
Supplies	12,660	9,003	3,657
Travel	13,470	12,794	676
Professional Services	2,900	-	2,900
Capital	1,000	-	1,000
Training	6,500	4,273	2,227
Other	45,885	41,419	4,466
CAC Administrative Costs	13,000	10,165	2,835
Total Local Cash - Operations	305,415	214,074	91,341
Local Cash - Cobra Insurance			
Participant Fringe Benefits	45,000	-	45,000
Participant Benefits - Health Insurance	-	41,125	(41,125)
Total Local Cash - Cobra Insurance	45,000	41,125	3,875
Total AmeriCorps, FY17	902,475	812,973	89,502
<i>CAAN Program, FY17:</i>			
CAAN Direct Job Costs:			
Personnel	2,800	2,720	80
Fringe Benefits	1,050	1,038	12
Supplies	670	662	8
Contracted Services	11,165	11,165	-
Utilities	300	295	5
Other	35	33	2
CAC Administrative Costs	300	281	19
Total CAAN Direct Job Costs	16,320	16,194	126
CAAN Program Operations Cost:			
Supplies	30	30	-
Communications	1	1	-
Professional Services	2,000	2,000	-
Audit Services	44	41	3
Insurance	1,865	1,865	-
Other	120	117	3
Total CAAN Program Operations Cost	4,060	4,054	6
Total CAAN Program, FY17	20,380	20,248	132

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
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For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Aging Special Projects, FY17:</i>			
Aging Local Cash:			
Supplies	2,000	1,240	760
Travel	500	-	500
Communications	50	64	(14)
Printing	500	-	500
Professional Services	500	1,899	(1,399)
Insurance	100	-	100
Other	1,350	965	385
Total Aging Local Cash	5,000	4,168	832
Grey Muzzle Organization:			
Client Support Services	14,500	13,523	977
Assisted Transportation Grant:			
Personnel	9,868	-	9,868
Fringe Benefits	4,145	-	4,145
CAC Administrative Costs	987	-	987
In Kind	5,000	-	5,000
Total Assisted Transportation Grant	20,000	-	20,000
Low Vision Support:			
Supplies	900	76	824
Travel	100	974	(874)
Professional Services	1,500	1,328	172
Total Low Vision Support	2,500	2,378	122
Gift of Sight and Hearing:			
Program Supplies - Eyeglasses	45,000	1,115	43,885
Program Supplies - Hearing Aides	14,200	-	14,200
Program Supplies - Dentures	30,000	19,500	10,500
Postage	1,000	-	1,000
Total Gift of Sight and Hearing	90,200	20,615	69,585
Knox Paws:			
Supplies	1,000	804	196
Travel	7,500	2,727	4,773
Contracted Services	4,800	114	4,686
Other	100	397	(297)
Client Support Services	100	1,291	(1,191)
Total Knox Paws	13,500	5,333	8,167
Project Snap:			
Personnel	20,000	12,217	7,783
Fringe Benefits	10,000	2,174	7,826
Supplies	5,000	130	4,870
Travel	15,000	1,132	13,868
Communications	480	101	379
Postage	1,050	427	623
Printing	9,465	558	8,907
Occupancy	-	1,294	(1,294)
CAC Administrative Costs	1,205	1,366	(161)
Total Project Snap	62,200	19,399	42,801

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
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For The Year Ended June 30, 2017**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Aging Special Projects, FY17 (Continued):</i>			
Aging - A Family Affair:			
Supplies	500	318	182
Printing	3,000	614	2,386
Contracted Services	9,500	9,192	308
Total Aging - A Family Affair	13,000	10,124	2,876
Trinity Phillips Lifeline:			
Supplies	500	12	488
Travel	1,000	-	1,000
Client Support - Utility Assistance	49,500	11,285	38,215
Total Trinity Phillips Lifeline	51,000	11,297	39,703
Publications:			
Personnel	1,000	5,235	(4,235)
Fringe Benefits	410	2,070	(1,660)
Supplies	2,000	29	1,971
Travel	50	-	50
Postage	18,000	-	18,000
Printing	105,000	101,724	3,276
Contracted Services	3,400	4,200	(800)
CAC Administrative Costs	140	485	(345)
Total Publications	130,000	113,743	16,257
Total Aging Special Projects, FY17	401,900	200,580	201,320
<i>Beardsley Farm, FY17:</i>			
Program:			
Personnel	52,600	52,557	43
Fringe Benefits	18,050	18,049	1
Supplies	100	53	47
Travel	250	219	31
Communications	800	685	115
Postage	200	112	88
Professional Services	1,200	167	1,033
Maintenance & Repair	-	997	(997)
Equipment Rental & Maintenance	200	-	200
Utilities	3,525	3,312	213
Occupancy	850	846	4
Insurance	900	599	301
Other	11,012	3,395	7,617
CAC Administrative Costs	7,300	7,256	44
Total Program	96,987	88,247	8,740
Beardsley Farm Construction:			
Contracted Services	5,000	3,287	1,713
Siddiqi Charitable Foundation:			
Personnel	13,800	13,800	-
Fringe Benefits	9,200	9,200	-
Supplies	845	845	-
Other	1,155	1,155	-
Total Siddiqi Charitable Foundation	25,000	25,000	-
Total Beardsley Farm, FY17	126,987	116,534	10,453

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Crisis Intervention - Client Specific Program, FY17:</i>			
Crisis Intervention:			
Client Services	51,843	989	50,854
<i>City Minor Home Repair, FY17:</i>			
Service Cost:			
Personnel	24,051	24,051	-
Fringe Benefits	10,081	10,081	-
Communications	2,474	2,474	-
Contracted Services	276,651	276,651	-
Audit Services	674	674	-
Transportation	2,031	2,031	-
Insurance	1,664	1,664	-
Other	1,332	1,332	-
Total Service Cost	318,958	318,958	-
Program Operating Cost:			
Personnel	52,483	52,483	-
Fringe Benefits	21,827	21,827	-
Supplies	7,496	7,496	-
Communications	2,564	2,564	-
Professional Services	2,208	2,208	-
Occupancy	14,229	14,229	-
Insurance	955	955	-
Other	20	20	-
Total Program Operating Cost	101,782	101,782	-
City H & S WAP Program:			
Contracted Services	144,260	144,260	-
Local Funds:			
CAC Administrative Costs	8,768	8,768	-
Total City Minor Home Repair, FY17	573,768	573,768	-
<i>Commodities Program, FY16:</i>			
Program:			
Personnel	11,607	8,602	3,005
Fringe Benefits	5,804	1,937	3,867
Supplies	990	130	860
Travel	3,303	82	3,221
Printing	1,708	-	1,708
Occupancy	7,758	7,272	486
Other	5,971	1,455	4,516
CAC Administrative Costs	1,928	705	1,223
Total Commodities Program, FY16	39,069	20,183	18,886
<i>Commodities Program, FY17:</i>			
Program:			
Personnel	35,278	25,017	10,261
Fringe Benefits	15,000	6,181	8,819
Supplies	2,000	153	1,847
Travel	4,000	365	3,635
Occupancy	35,000	27,577	7,423
Other	6,000	5,184	816
CAC Administrative Costs	4,000	2,372	1,628
Total Commodities Program, FY17	101,278	66,849	34,429

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

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CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
County Rehab & Minor Home Repair Program, FY16:			
County Rehab Direct Job Cost:			
Personnel	19,243	19,243	-
Fringe Benefits	7,536	7,536	-
Supplies	36	36	-
Communications	2,341	2,341	-
Contracted Services	359,551	359,551	-
Audit Services	449	449	-
Transportation	1,380	1,380	-
Insurance	2,460	2,460	-
Other	732	732	-
Total County Rehab Direct Job Cost	393,728	393,728	-
County Rehab Program Operating Cost:			
Personnel	47,358	47,358	-
Fringe Benefits	19,145	19,145	-
Supplies	6,171	6,171	-
Communications	2,129	2,129	-
Professional Services	1,884	1,884	-
Occupancy	14,229	14,229	-
Insurance	955	955	-
Total County Rehab Program Operating Cost	91,871	91,871	-
Local Funds:			
CAC Administrative Costs	7,046	7,046	-
Total County Rehab Program, FY17	492,645	492,645	-
Crisis Intervention, FY17:			
Program:			
Supplies	1,965	-	1,965
Maintenance & Repair	1,769	-	1,769
Insurance	100	-	100
Other	500	671	(171)
Client Services	10,503	2,429	8,074
Total Program	14,837	3,100	11,737
Client Services - Clearinghouse:			
Client Services	10	-	10
Client Services - E Neighborhood Center:			
Client Services	5,025	1,774	3,251
Client Services - W Neighborhood Center:			
Client Services	2,090	1,146	944
Client Services - Ladies of Charity:			
Client Services	15,600	12,000	3,600
Client Services - South Center:			
Client Services	3,323	1,567	1,756
Client Services - Mount Olive Baptist Church:			
Client Services	1,000	525	475
Total Crisis Intervention, FY17	41,885	20,112	21,773

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
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For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Community Services Block Grant, FY17:</i>			
Neighborhood Centers:			
Personnel	388,699	365,576	23,123
Fringe Benefits	151,600	151,578	22
Supplies	5,400	3,640	1,760
Travel	6,500	6,414	86
Communications	18,300	16,766	1,534
Postage	379	162	217
Printing	416	130	286
Professional Services	1,000	625	375
Equipment Rental	2,770	2,766	4
Occupancy	70,840	71,768	(928)
Insurance	600	302	298
CAC Administrative Costs	39,700	39,652	48
Total Neighborhood Centers	686,204	659,379	26,825
Education Services Youth:			
Participant Wages	635	380	255
Participant Benefits	49	29	20
Supplies	1,200	1,165	35
Professional Services	7,300	7,257	43
Other	6,000	5,895	105
Total Education Services Youth	15,184	14,726	458
Nutrition Services:			
Personnel	33,228	30,320	2,908
Fringe Benefits	13,956	12,372	1,584
Supplies	1,000	282	718
Travel	1,000	348	652
Communications	1,000	934	66
Postage	25	-	25
Printing	200	115	85
Professional Services	250	55	195
Equipment Rental	50	-	50
Training	100	-	100
Occupancy	1,500	969	531
Insurance	755	678	77
CAC Administrative Costs	3,987	3,412	575
Total Nutrition Services	57,051	49,485	7,566
Income Management:			
Personnel	14,110	14,110	-
Fringe Benefits	6,067	6,067	-
CAC Administrative Costs	1,693	1,693	-
Total Income Management	21,870	21,870	-
Elderly Assistance:			
Personnel	120,700	120,664	36
Fringe Benefits	50,694	50,235	459
CAC Administrative Costs	13,406	13,288	118
Total Elderly Assistance	184,800	184,187	613
Total Community Services Block Grant, FY17	965,109	929,647	35,462

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Computer Technology Program, FY17:			
Personnel	1,000	-	1,000
Fringe Benefits	430	-	430
Supplies	1,500	56	1,444
Communications	20,100	14,727	5,373
Contracted Services	19,337	540	18,797
Capital - Comm Equipment	1,000	-	1,000
Occupancy	5,850	4,671	1,179
Professional Services - Computer Services	-	858	(858)
Other	600	269	331
CAC Administrative Costs	120	-	120
Total Computer Technology Program, FY17	49,937	21,121	28,816
Dental Services, FY17:			
Contracted Services	1,000	-	1,000
Professional Services	21,759	3,134	18,625
Other	100	5	95
Total Dental Services, FY17	22,859	3,139	19,720
East Tennessee Foundation, Contract Services, FY17:			
Supplies	1,307	1,307	-
Contracted Services	109,395	109,395	-
Total East Tennessee Foundation, Contract Services, FY17	110,702	110,702	-
East Tennessee Foundation, Contract Services, FY18:			
Supplies	24,000	11,781	12,219
Contracted Services	76,000	-	76,000
Total East Tennessee Foundation, Contract Services, FY18	100,000	11,781	88,219
Energy & Housing Special Project, FY17:			
Personnel	16,719	16,719	-
Fringe Benefits	6,931	6,529	402
Transportation	2,582	2,582	-
Other	524	524	-
CAC Administrative Costs	1,850	2,252	(402)
Total Energy & Housing Special Project, FY17	28,606	28,606	-
Elizabeth's Home, FY17:			
Federal:			
Personnel	30,845	26,395	4,450
Fringe Benefits	13,263	10,939	2,324
Supplies	2,500	458	2,042
Travel	-	695	(695)
Communications	2,000	1,269	731
Professional Services	2,389	525	1,864
Other	-	25	(25)
Client Support Services	70,164	51,750	18,414
CAC Administrative Costs	426	426	-
Total Federal	121,587	92,482	29,105

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**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2017**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Elizabeth's Home, FY17 (Continued):</i>			
Local Support:			
Travel	3,000	-	3,000
Printing	575	-	575
Professional Services	2,964	-	2,964
Occupancy	2,700	1,655	1,045
Other	500	667	(167)
CAC Administrative Costs	3,275	2,283	992
Total Local Support	13,014	4,605	8,409
In-Kind:			
In Kind	23,486	19,992	3,494
Total Elizabeth's Home, FY17	158,087	117,079	41,008
<i>East Neighborhood Center Tutoring Program, FY17:</i>			
Supplies	200	36	164
Professional Services	475	-	475
Other	670	520	150
Total East Neighborhood Center Tutoring Program, FY17	1,345	556	789
<i>Elder Abuse Community Outreach, FY17:</i>			
Elder Abuse Community Outreach:			
Personnel	36,025	33,392	2,633
Fringe Benefits	18,315	14,066	4,249
Supplies	2,500	2,085	415
Travel	500	442	58
Communications	509	928	(419)
Postage	1,350	84	1,266
Printing	3,997	3,463	534
Professional Services	200	-	200
Occupancy	1,500	1,411	89
Other	600	510	90
CAC Administrative Costs	3,700	3,601	99
Total Elder Abuse Community Outreach	69,196	59,982	9,214
Crisis Management:			
Personnel	48,909	888	48,021
Fringe Benefits	21,022	381	20,641
Supplies	1,890	-	1,890
Travel	5,922	-	5,922
Communications	2,070	-	2,070
Printing	1,000	-	1,000
Contracted Services	2,600	-	2,600
Occupancy	2,268	-	2,268
Client Support Services	3,590	-	3,590
CAC Administrative Costs	5,380	123	5,257
Total Crisis Management	94,651	1,392	93,259
Public Engagement:			
Personnel	560	638	(78)
Fringe Benefits	230	273	(43)
Travel	50	-	50
Printing	100	-	100
CAC Administrative Costs	60	88	(28)

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**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
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For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Elder Abuse Community Outreach, FY17 (Continued):</i>			
Total Public Engagement	1,000	999	1
<i>Total Elder Abuse Community Outreach, FY17</i>	<u>164,847</u>	<u>62,373</u>	<u>102,474</u>
<i>HUD Emergency Services Grant, FY16:</i>			
Client Services	<u>1,308</u>	<u>-</u>	<u>1,308</u>
<i>HUD Emergency Services Grant, FY17:</i>			
Program Support Rapid Rehousing:			
Client Services	<u>75,000</u>	<u>75,000</u>	<u>-</u>
Program Support Homeless Prec Svc:			
Client Services	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Local - In Kind:			
In Kind	<u>107,075</u>	<u>107,075</u>	<u>-</u>
<i>Total HUD Emergency Services Grant, FY17</i>	<u>207,075</u>	<u>207,075</u>	<u>-</u>
<i>United Way, FEMA, FY17:</i>			
Supplies	<u>31,493</u>	<u>31,493</u>	<u>-</u>
<i>Foster Grandparent Program, FY17:</i>			
Federal Funds:			
Personnel	30,102	28,214	1,888
Fringe Benefits	12,413	11,388	1,025
Supplies	5,600	710	4,890
Travel	3,233	333	2,900
Communications	216	141	75
Postage	780	745	35
Printing	180	208	(28)
Audit Services	700	482	218
Occupancy	1,500	1,411	89
Insurance	-	934	(934)
Other	720	1,064	(344)
CAC Administrative Costs	<u>73,023</u>	<u>82,837</u>	<u>(9,814)</u>
Total Federal Funds	<u>128,467</u>	<u>128,467</u>	<u>-</u>
Federal Funds - Volunteer Expense:			
Personnel - Stipends	221,360	221,665	(305)
Supplies	5,490	7,350	(1,860)
Transportation	55,972	51,995	3,977
Insurance	850	-	850
Recognition	2,032	4,748	(2,716)
Client Support Services	<u>5,000</u>	<u>4,946</u>	<u>54</u>
Total Federal Funds - Volunteer Expense	<u>290,704</u>	<u>290,704</u>	<u>-</u>
Local Funds - Volunteer Support:			
Personnel	2,900	2,865	35
Fringe Benefits	1,500	1,214	286
CAC Administrative Costs	400	393	7
In-Kind	<u>76,500</u>	<u>76,329</u>	<u>171</u>
Total Local Funds - Volunteer Support	<u>81,300</u>	<u>80,801</u>	<u>499</u>

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**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
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For The Year Ended June 30, 2017**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Foster Grandparent Program, FY17 (Continued):</i>			
Local Funds - Volunteer Expense:			
Supplies	1,000	-	1,000
In-Kind	30,410	1,771	28,639
Total Local Funds - Volunteer Expense	31,410	1,771	29,639
Total Foster Grandparent Program, FY17	531,881	501,743	30,138
<i>Families in Need, FY17:</i>			
Federal Funds:			
Personnel	43,613	43,613	-
Fringe Benefits	10,453	10,453	-
Client Support Services	5,616	5,616	-
Total Federal Funds	59,682	59,682	-
Local Support:			
Personnel	1,615	1,452	163
Fringe Benefits	7,480	7,479	1
Supplies	475	472	3
Travel	700	698	2
Communications	965	964	1
Occupancy	3,015	3,014	1
Other	295	294	1
CAC Administrative Costs	4,455	4,455	-
Total Local Support	19,000	18,828	172
In-Kind:			
In-Kind	570	570	-
Total Families in Need, FY17	79,252	79,080	172
<i>Families in Need, FY18:</i>			
Federal Funds:			
Personnel	66,078	22,773	43,305
Fringe Benefits	18,942	9,965	8,977
Client Support Services	5,616	3,116	2,500
Total Federal Funds	90,636	35,854	54,782
Local Support:			
Fringe Benefits	8,811	-	8,811
Supplies	900	219	681
Travel	2,500	429	2,071
Communications	1,150	552	598
Printing	25	-	25
Professional Services	300	116	184
Occupancy	2,700	1,344	1,356
Other	750	178	572
CAC Administrative Costs	7,269	3,027	4,242
Total Local Support	24,405	5,865	18,540
Total Families in Need, FY18	115,041	41,719	73,322

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CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2017**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Five Points Up, FY17:</i>			
Other	311	304	7
<i>General Assistance, FY17:</i>			
Operations:			
Personnel	50,000	38,156	11,844
Fringe Benefits	15,000	12,515	2,485
Supplies	2,000	777	1,223
Travel	200	-	200
Communications	10,000	5,312	4,688
Posting	200	-	200
Printing	1,000	526	474
Professional Services	500	225	275
Occupancy	4,300	4,277	23
Other	5,000	1,587	3,413
CAC Administrative Costs	6,235	3,779	2,456
Total Operations	94,435	67,154	27,281
Assistance Payments:			
Supplies	50,000	1,594	48,406
Client Services	400,187	201,633	198,554
Total Assistance Payments	450,187	203,227	246,960
Total General Assistance, FY17	544,622	270,381	274,241
<i>GCDF Training Program, FY16:</i>			
Personnel	8,000	4,918	3,082
Fringe Benefits	3,440	2,137	1,303
Supplies	1,000	152	848
Travel	1,500	1,312	188
Postage	500	48	452
Professional Services	2,000	1,742	258
Other	3,965	3,365	600
CAC Administrative Costs	1,120	542	578
Total GCDF Training Program, FY16	21,525	14,216	7,309
<i>General Assistance - FEMA, UW, FY17:</i>			
Client Support - Utility Budget	30,507	30,683	(176)
Client Support - Rent/Mortgage Budget	56,156	55,980	176
Total General Assistance - FEMA, UW, FY17	86,663	86,663	-
<i>Grandparents as Parents, FY17:</i>			
National Family Caregiver Support:			
Personnel	19,937	14,941	4,996
Fringe Benefits	8,174	5,854	2,320
Supplies	720	930	(210)
Travel	68	184	(116)
Communications	165	77	88
Postage	1,620	684	936
Printing	150	180	(30)
Professional Services	200	1,211	(1,011)
Occupancy	3,000	1,531	1,469
CAC Administrative Costs	2,193	1,695	498
In-Kind	13,300	13,297	3
Total National Family Caregiver Support	49,527	40,584	8,943

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For The Year Ended June 30, 2017**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Grandparents as Parents, FY17 (Continued):			
Trinity Foundation:			
Personnel	34,030	-	34,030
Fringe Benefits	14,293	-	14,293
Supplies	1,200	127	1,073
Travel	3,564	-	3,564
Communications	600	-	600
Postage	1,200	-	1,200
Printing	8,000	-	8,000
Professional Services	2,000	1,175	825
Transportation	2,000	-	2,000
Occupancy	2,940	-	2,940
CAC Administrative Costs	3,743	-	3,743
In-Kind	10,000	-	10,000
Total Trinity Foundation	83,570	1,302	82,268
Total Grandparents as Parents, FY17	133,097	41,886	91,211
Governor's Direct Allocation, FY17:			
Project LIVE Paws:			
Personnel	(3,000)	-	(3,000)
Fringe Benefits	(1,290)	-	(1,290)
Contracted Services	12,000	6,000	6,000
Other	(1,350)	-	(1,350)
CAC Administration Cost	(360)	-	(360)
Total Project LIVE Paws	6,000	6,000	-
Beardsley Farm:			
Personnel	1,705	1,705	-
Fringe Benefits	202	202	-
Supplies	7,521	7,521	-
Contracted Services	347	347	-
CAC Administration Cost	275	275	-
Total Beardsley Farm	10,050	10,050	-
VITA:			
Personnel	5,810	5,810	-
Fringe Benefits	2,500	2,500	-
CAC Administration Cost	690	690	-
Total VITA	9,000	9,000	-
Total Governor's Direct Allocation, FY17	25,050	25,050	-
Homeward Bound, FY17:			
Personnel	8,000	7,601	399
Fringe Benefits	3,157	3,125	32
Supplies	292	192	100
Occupancy	2,100	2,025	75
Other	15	13	2
Client Services	1,400	1,376	24
CAC Administration Cost	881	835	46
Total Homeward Bound, FY17	15,845	15,167	678

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For The Year Ended June 30, 2017**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Head Start/Daycare, FY17:</i>			
Program:			
Personnel	256,522	246,317	10,205
Fringe Benefits	97,470	92,466	5,004
Other - Program Specific	64,375	7,663	56,712
CAC Administration Cost	12,375	24,869	(12,494)
<i>Total Head Start/Daycare, FY17</i>	<u>430,742</u>	<u>371,315</u>	<u>59,427</u>
<i>HUD Project Succeed, FY17:</i>			
Federal - Operations:			
Personnel	58,975	58,975	-
Fringe Benefits	9,753	9,753	-
<i>Total Federal - Operations</i>	<u>68,728</u>	<u>68,728</u>	<u>-</u>
Federal - Direct Services:			
Client Support Services	5,616	5,616	-
Local Cash:			
Fringe Benefits	14,457	14,457	-
Supplies	475	475	-
Travel	1,109	1,109	-
Communications	580	580	-
Occupancy	8,563	8,563	-
Other	498	498	-
Client Support Services	551	551	-
CAC Administrative Costs	5,962	5,962	-
<i>Total Local Cash</i>	<u>32,195</u>	<u>32,195</u>	<u>-</u>
<i>Total HUD Project Succeed, FY17</i>	<u>106,539</u>	<u>106,539</u>	<u>-</u>
<i>HUD Project Succeed, FY18:</i>			
Federal - Operations:			
Personnel	106,562	40,768	65,794
Fringe Benefits	28,336	17,604	10,732
<i>Total Federal - Operations</i>	<u>134,898</u>	<u>58,372</u>	<u>76,526</u>
Federal - Direct Services:			
Client Support Services	5,616	3,779	1,837
Local Cash:			
Fringe Benefits	16,420	-	16,420
Supplies	900	219	681
Travel	3,300	396	2,904
Communications	950	476	474
Occupancy	8,000	3,217	4,783
Other	600	454	146
CAC Administrative Costs	12,787	4,962	7,825
<i>Total Local Cash</i>	<u>42,957</u>	<u>9,724</u>	<u>33,233</u>
<i>Total HUD Project Succeed, FY18</i>	<u>183,471</u>	<u>71,875</u>	<u>111,596</u>

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CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2017**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Head Start Program, FY16:			
Federal - PA25 (Early Head Start):			
Personnel	568,538	480,169	88,369
Fringe Benefits	237,193	204,561	32,632
Supplies	47,648	9,297	38,351
Travel	2,500	-	2,500
Professional Services	8,160	6,202	1,958
Other - Program Specific	39,056	210,373	(171,317)
CAC Administrative Costs	56,484	48,977	7,507
Total Federal - PA25 (Early Head Start)	959,579	959,579	-
Federal - PA26 (Early Head Start Training):			
Training	17,398	17,398	-
Federal - PA22 (Head Start):			
Personnel	1,813,448	1,775,974	37,474
Fringe Benefits	731,025	769,116	(38,091)
Supplies	78,319	91,335	(13,016)
Travel	3,000	-	3,000
Professional Services	59,273	82,459	(23,186)
Other - Program Specific	470,108	486,094	(15,986)
CAC Administrative Costs	181,723	131,918	49,805
Total Federal - PA22 (Head Start)	3,336,896	3,336,896	-
Federal - PA20 (Head Start Training):			
Training	22,070	22,070	-
Local Match - Cash (Head Start):			
Capital	370,130	88,707	281,423
Other - Program Specific	4,797	-	4,797
CAC Administrative Costs	40,922	40,922	-
Total Local Match - Cash (Head Start)	415,849	129,629	286,220
Local Match - In Kind (Head Start):			
In Kind	1,177,021	1,177,021	-
Total Head Start Program, FY16	5,928,813	5,642,593	286,220
Head Start Program, FY17:			
Federal - PA25 (Early Head Start):			
Personnel	1,066,320	477,577	588,743
Fringe Benefits	426,528	184,046	242,482
Supplies	46,488	6,446	40,042
Professional Services	8,000	68	7,932
Other - Program Specific	106,632	19,357	87,275
CAC Administrative Costs	23,938	53,198	(29,260)
Total Federal - PA25 (Early Head Start)	1,677,906	740,692	937,214
Federal - PA26 (Early Head Start Training):			
Training	40,677	4,099	36,578

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For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Head Start Program, FY17 (Continued):			
Federal - PA22 (Head Start):			
Personnel	3,984,023	1,928,690	2,055,333
Fringe Benefits	1,593,609	768,448	825,161
Supplies	390,472	153,997	236,475
Professional Services	153,425	84,870	68,555
Other - Program Specific	1,293,115	597,721	695,394
CAC Administrative Costs	395,640	211,233	184,407
Total Federal - PA22 (Head Start)	7,810,284	3,744,959	4,065,325
Federal - PA20 (Head Start Training):			
Training	108,859	27,723	81,136
Local Match - Cash (Head Start):			
Capital	130,000	988	129,012
Other - Program Specific	1,000	-	1,000
CAC Administrative Costs	25,000	-	25,000
Total Local Match - Cash (Head Start)	156,000	988	155,012
Local Match - In Kind (Head Start):			
In-Kind	2,253,431	780,075	1,473,356
Total Head Start Program, FY17	12,047,157	5,298,536	6,748,621
Head Start USDA/DHS Program, FY16:			
Personnel	18,919	18,919	-
Fringe Benefits	8,942	8,942	-
Supplies	1,368	1,368	-
Other - Program Specific	27,667	27,667	-
CAC Administrative Costs	1,859	1,859	-
Total Head Start USDA/DHS Program, FY16	58,755	58,755	-
Head Start USDA/DHS Program, FY17:			
Personnel	113,998	80,011	33,987
Fringe Benefits	45,599	33,200	12,399
Supplies	5,000	7,589	(2,589)
Other - Program Specific	468,490	286,790	181,700
CAC Administrative Costs	11,400	8,321	3,079
Total Head Start USDA/DHS Program, FY17	644,487	415,911	228,576
Senior Citizen Information & Referral Service, FY17:			
OOA Contract Service:			
Personnel	9,641	9,155	486
Fringe Benefits	3,953	4,273	(320)
CAC Administrative Costs	1,061	1,227	(166)
Total OOA Contract Service	14,655	14,655	-

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Senior Citizen Information & Referral Service, FY17 (Continued):			
Local Funds:			
Personnel	17,958	8,831	9,127
Fringe Benefits	4,902	3,908	994
Supplies	550	994	(444)
Travel	150	359	(209)
Communications	4,300	2,419	1,881
Printing	350	610	(260)
Contracted Services	2,400	-	2,400
Professional Services	275	179	96
Other	1,500	1,391	109
CAC Administrative Costs	1,315	1,011	304
In-Kind	1,000	-	1,000
Total Local Funds	34,700	19,702	14,998
ET2-1-1 Contract Service:			
Personnel	21,575	4,451	17,124
Fringe Benefits	8,846	1,452	7,394
Supplies	120	23	97
Travel	564	222	342
Communications	7,921	1,629	6,292
Printing	120	-	120
Contracted Services	72,000	74,780	(2,780)
Professional Fees	1,550	-	1,550
Other	931	75	856
CAC Administrative Costs	2,373	779	1,594
Total ET2-1-1 Contract Service	116,000	83,411	32,589
Senior Center Outreach:			
Personnel	12,000	9,069	2,931
Fringe Benefits	5,000	1,013	3,987
Travel	1,000	-	1,000
CAC Administrative Costs	2,000	979	1,021
Total Senior Center Outreach	20,000	11,061	8,939
Total Senior Citizen Information & Referral Service, FY17	185,355	128,829	56,526
KEEM Case Management Program, FY17:			
Keem Project LIVE:			
Personnel	49,080	30,424	18,656
Fringe Benefits	21,104	12,835	8,269
Supplies	500	224	276
Travel	2,000	1,258	742
Communications	1,000	-	1,000
Training	200	-	200
Occupancy	1,600	-	1,600
Other	300	57	243
CAC Administration Cost	6,380	3,322	3,058
Total KEEM Project LIVE	82,164	48,120	34,044

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
KEEM Case Management Program, FY17 (Continued):			
Keem Neighborhood Centers:			
Personnel	35,000	20,365	14,635
Fringe Benefits	15,050	9,289	5,761
Supplies	500	199	301
Communications	1,000	439	561
Training	200	-	200
Other	2,024	214	1,810
CAC Administration Cost	4,550	2,515	2,035
Total KEEM Neighborhood Centers	58,324	33,021	25,303
Total KEEM Case Management Program, FY17	140,488	81,141	59,347
Kitchen Insurance Recovery, FY17:			
Other	655,801	278,579	377,222
Mobile Meals Kitchen, FY17:			
Personnel	456,000	455,600	400
Fringe Benefits	177,000	176,883	117
Supplies	1,260,250	1,177,823	82,427
Travel	1,250	854	396
Communications	9,800	9,840	(40)
Contracted Services	2,300	2,251	49
Professional Services	49,500	49,494	6
Capital	35,500	35,311	189
Maintenance & Repair	30,000	28,124	1,876
Utilities	76,500	75,666	834
Training	750	748	2
Occupancy	7,200	4,121	3,079
Insurance	20,000	19,075	925
Other	388,952	166,249	222,703
CAC Administration Cost	49,500	49,311	189
Total Mobile Meals Kitchen, FY17	2,564,502	2,251,350	313,152
Low Income Heating Energy Assistance Program, FY17:			
Program Support:			
Personnel	174,505	174,197	308
Fringe Benefits	41,612	43,069	(1,457)
Supplies	9,000	6,409	2,591
Travel	650	-	650
Communications	500	-	500
Telephone	1,290	1,213	77
Postage	9,600	10,163	(563)
Printing	6,913	7,310	(397)
Professional Services	35,000	31,913	3,087
Equipment Rental	3,750	4,949	(1,199)
Occupancy	40,000	32,142	7,858
Other	7,474	-	7,474
Total Program Support	330,294	311,365	18,929
Administrative Cost:			
CAC Administration Cost	31,800	33,937	(2,137)
Client Services Heating CR:			
Client Services	279,940	279,714	226
Client Services Heating RG:			
Client Services	2,273,035	2,273,229	(194)

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For The Year Ended June 30, 2017**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Low Income Heating Energy Assistance Program, FY17 (Continued):</i>			
Client Services Heating Local:			
Client Services	13,500	13,500	-
Administrative Professional Services:			
Professional Services - Computer	8,000	1,200	6,800
Administrative Indirect Costs:			
Personnel	136,050	136,594	(544)
Fringe Benefits	52,800	56,109	(3,309)
Supplies	3,500	2,313	1,187
Travel	2,000	723	1,277
Communications	1,500	35	1,465
Telephone	1,000	544	456
Professional Services	6,500	2,423	4,077
Occupancy	6,000	6,183	(183)
Other	100	-	100
Total Administrative Indirect Costs	209,450	204,924	4,526
Total Low Income Heating Energy Assistance Program, FY17	3,146,019	3,117,869	28,150
<i>KUB Laterals Program, FY17:</i>			
Program:			
Personnel	130	55	75
Fringe Benefits	50	-	50
Contracted Services	12,880	7,930	4,950
CAC Administration Cost	20	-	20
Total KUB Laterals Program, FY17	13,080	7,985	5,095
<i>L T Ross Building, FY17:</i>			
Operations:			
Personnel	184,719	184,719	-
Fringe Benefits	75,216	75,216	-
Supplies	26,647	26,647	-
Communications	1,440	1,440	-
Contracted Services	79,613	79,613	-
Audit Services	503	503	-
Maintenance & Repair	1,150	1,150	-
Utilities	156,829	156,829	-
Insurance	2,903	2,903	-
Other	554	554	-
CAC Administration Cost	20,183	20,183	-
Total Operations	549,757	549,757	-
Special Projects:			
Contracted Services	12,563	-	12,563
Total L T Ross Building, FY17	562,320	549,757	12,563

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2017**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Project Live, FY17:</i>			
Local Funds:			
Personnel	102,281	56,609	45,672
Fringe Benefits	32,345	22,580	9,765
Supplies	2,200	1,380	820
Travel	20,000	13,792	6,208
Communications	4,500	4,790	(290)
Printing	1,000	867	133
Contracted Services	500	-	500
Professional Services	1,000	98	902
Training	750	75	675
Occupancy	29,500	26,115	3,385
Insurance	2,000	2,209	(209)
Other	1,065	1,336	(271)
Client Support Services	18,500	7,757	10,743
Registrations	500	-	500
CAC Administration Cost	8,831	5,925	2,906
Total Local Funds	224,972	143,533	81,439
Office on Aging:			
Personnel	24,501	21,850	2,651
Fringe Benefits	10,046	9,395	651
Contracted Services	2,000	5,524	(3,524)
CAC Administration Cost	2,695	2,473	222
Total Office on Aging	39,242	39,242	-
Weiss Foundation:			
Supplies	-	198	(198)
Travel	500	-	500
Client Services	3,500	3,802	(302)
Total Weiss Foundation	4,000	4,000	-
Volunteer Transportation:			
Personnel	6,580	-	6,580
Fringe Benefits	2,700	-	2,700
CAC Administration Cost	720	-	720
Total Volunteer Transportation	10,000	-	10,000
Total Project Live, FY17	278,214	186,775	91,439
<i>Affordable Medicine Options for Seniors Program, FY17:</i>			
Federal Funds - MIPPA:			
Personnel	34,586	34,356	230
Fringe Benefits	13,701	14,372	(671)
Supplies	480	237	243
Travel	384	212	172
Communications	780	999	(219)
Printing	180	85	95
Occupancy	4,440	4,237	203
Other	250	117	133
CAC Administration Cost	3,675	3,740	(65)
In-Kind	25,000	24,038	962
Total Affordable Medicine Options for Seniors Program, FY17	83,476	82,393	1,083

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2017**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Mechanicsville Homecoming Program, FY17:</i>			
Other	1,675	600	1,075
<i>Senior Corps Management Program, FY17:</i>			
Personnel	89,415	88,129	1,286
Fringe Benefits	36,660	36,507	153
Supplies	750	399	351
Travel	2,765	2,684	81
Communications	175	71	104
Printing	100	-	100
Occupancy	10,500	9,794	706
Other	300	305	(5)
CAC Administration Cost	9,835	9,764	71
In-Kind	65,000	64,650	350
<i>Total Senior Corps Management Program, FY17</i>	215,500	212,303	3,197
<i>HUD - CDBG - Morristown Project, FY17:</i>			
Morristown Project:			
Personnel	18,777	18,777	-
Fringe Benefits	8,408	8,408	-
Supplies	727	727	-
Contracted Services	220,231	217,774	2,457
Professional Services	1,190	1,190	-
Transportation	250	250	-
Other	452	452	-
<i>Total Morristown Project</i>	250,035	247,578	2,457
Program Operating Cost:			
Personnel	4,625	4,625	-
Fringe Benefits	1,282	1,282	-
Contracted Services	89	89	-
Transportation	489	489	-
CAC Administration Cost	2,507	2,507	-
<i>Total Program Operating Cost</i>	8,992	8,992	-
<i>Total HUD - CDBG Morristown Project, FY17</i>	259,027	256,570	2,457
<i>Nutrition Program, FY17:</i>			
Green Thumb:			
Supplies	19,928	13,174	6,754
Emergency Food Helpers:			
Other	255	150	105
Hike Against Hunger:			
Other	1,770	1,761	9
Food Policy Council:			
Other	436	-	436
<i>Total Nutrition Program, FY17</i>	22,389	15,085	7,304

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Office on Aging, FY17:</i>			
Office on Aging:			
Personnel	93,934	77,662	16,272
Fringe Benefits	38,513	36,487	2,026
Supplies	600	294	306
Travel	654	1,042	(388)
Communications	168	141	27
Postage	1,800	949	851
Printing	600	613	(13)
Occupancy	3,600	2,826	774
Insurance	465	-	465
Other	166,381	165,540	841
CAC Administration Cost	10,333	9,870	463
In-Kind	23,100	-	23,100
<i>Total Office on Aging, FY17</i>	340,148	295,424	44,724
<i>O'Connor Senior Center, FY17:</i>			
State:			
Personnel	172,000	175,468	(3,468)
Fringe Benefits	72,222	65,419	6,803
Supplies	30,000	17,920	12,080
Travel	250	29	221
Communications	6,000	6,461	(461)
Postage	200	115	85
Printing	800	1,415	(615)
Contracted Services	-	15,284	(15,284)
Professional Services	26,500	13,991	12,509
Maintenance & Repair	3,000	1,084	1,916
Insurance	500	557	(57)
Other	650	4,036	(3,386)
CAC Administration Cost	18,920	19,112	(192)
<i>Total State</i>	331,042	320,891	10,151
Daily Living Center:			
Personnel	61,000	61,021	(21)
Fringe Benefits	23,408	25,787	(2,379)
Supplies	14,219	20,051	(5,832)
Travel	1,405	1,321	84
Communications	1,750	2,610	(860)
Postage	20	-	20
Printing	544	-	544
Contracted Services	2,000	1,731	269
Professional Services	173	126	47
Transportation	43,671	36,828	6,843
Occupancy	715	-	715
CAC Administrative Cost	7,710	6,657	1,053
<i>Total Daily Living Center</i>	156,615	156,132	483
O'Connor Advisory Board:			
Supplies	1,600	1,864	(264)
Printing	6,000	-	6,000
Contracted Services	12,500	412	12,088
Other	19,900	5,483	14,417
<i>Total O'Connor Advisory Board</i>	40,000	7,759	32,241
<i>Total O'Connor Senior Center, FY17</i>	527,657	484,782	42,875

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
City LEAD Hazard Program, FY17:			
Direct Job Costs:			
Personnel	9,490	9,490	-
Fringe Benefits	3,948	3,948	-
Contracted Services	210,124	210,124	-
Transportation	414	414	-
CAC Administrative Cost	969	969	-
Total Direct Job Costs	224,945	224,945	-
Operating Costs:			
Personnel	2,643	2,643	-
Fringe Benefits	1,801	1,801	-
Supplies	2,800	2,800	-
Travel	1,300	1,300	-
Communications	137	137	-
Professional Services	41	41	-
Audit Services	793	793	-
CAC Administrative Cost	491	491	-
Total Operating Costs	10,006	10,006	-
Total LEAD Program, FY17	234,951	234,951	-
Reach, FY18:			
Federal - Operations:			
Personnel	49,360	49,360	-
Fringe Benefits	8,359	8,359	-
Total Federal - Operations	57,719	57,719	-
Local Cash:			
Fringe Benefits	11,590	11,590	-
Supplies	17	17	-
Travel	5,058	5,057	1
Communications	876	876	-
Occupancy	2,014	2,014	-
Other	189	189	-
Client Support Services	3,000	-	3,000
CAC Administrative Cost	4,891	4,891	-
Total Local Cash	27,635	24,634	3,001
Total Reach, FY17	85,354	82,353	3,001
Reach, FY18:			
Federal - Operations:			
Personnel	82,553	35,779	46,774
Fringe Benefits	22,027	14,693	7,334
Total Federal - Operations	104,580	50,472	54,108

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2017**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Reach, FY18 (Continued):			
Local Cash:			
Fringe Benefits	10,994	-	10,994
Supplies	50	3	47
Travel	9,500	4,273	5,227
Communications	1,200	588	612
Professional Services	170	136	34
Occupancy	3,940	1,150	2,790
Other	200	194	6
CAC Administrative Cost	9,906	4,352	5,554
Total Local Cash	35,960	10,696	25,264
Total Reach, FY18	140,540	61,168	79,372
One Call Club for Seniors, FY17:			
Local Funds:			
Personnel	16,000	16,009	(9)
Fringe Benefits	6,500	6,468	32
Supplies	600	854	(254)
Communications	125	88	37
Postage	500	556	(56)
Printing	175	71	104
Contracted Services	300	10	290
Other	150	25	125
CAC Administrative Cost	2,000	1,764	236
Total Local Funds	26,350	25,845	505
Local - Cash Receipts:			
Contracted Services	500	-	500
Total One Call Club for Seniors, FY17	26,850	25,845	1,005
Retired Senior Volunteer Program, FY17:			
Federal - Volunteer Support:			
Personnel	20,000	20,342	(342)
Fringe Benefits	9,000	8,771	229
Supplies	208	700	(492)
Travel	1,000	931	69
Communications	141	141	-
Postage	96	24	72
Printing	62	143	(81)
Audit Services	49	95	(46)
Occupancy	2,800	2,826	(26)
Other	1,160	1,160	-
CAC Administrative Cost	12,095	11,478	617
Total Federal - Volunteer Support	46,611	46,611	-
Federal - Volunteer Expense:			
Insurance	1,902	1,902	-
Local - Volunteer Support Cash:			
Personnel	4,438	1,684	2,754
Fringe Benefits	1,790	696	1,094
CAC Administrative Cost	5,644	240	5,404
Total Local - Volunteer Support Cash	11,872	2,620	9,252

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2017**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Retired Senior Volunteer Program, FY17 (Continued):</i>			
Local - Volunteer Support In Kind:			
In Kind	41,500	41,248	252
Local - Volunteer Expense Cash:			
Travel	5,100	5,093	7
Insurance	700	618	82
Recognition	500	-	500
Total Local - Volunteer Expense Cash	6,300	5,711	589
Local - Volunteer Expense In Kind:			
In Kind	1,000	-	1,000
Total Retired Senior Volunteer Program, FY17	109,185	98,092	11,093
<i>KUB Round It Up Program, FY17:</i>			
Direct Job Cost:			
Personnel	7,000	6,704	296
Fringe Benefits	3,000	2,510	490
Supplies	285,674	223,607	62,067
Communications	1,000	36	964
Contracted Services	1,000,000	851,593	148,407
Other	1,000	83	917
Total Direct Job Cost	1,297,674	1,084,533	213,141
Operating Cost:			
Personnel	17,000	16,166	834
Fringe Benefits	7,000	6,139	861
Supplies	1,000	898	102
Communications	1,000	267	733
Professional Services	2,000	1,885	115
Audit Services	500	350	150
Occupancy	16,000	15,006	994
Total Operating Cost	44,500	40,711	3,789
CAC Administration:			
CAC Administrative Cost	5,000	2,368	2,632
Total KUB Round It Up Program, FY17	1,347,174	1,127,612	219,562
<i>Senior Companion Program, FY17:</i>			
Personnel	29,090	31,234	(2,144)
Personnel - Volunteer Stipends	187,408	189,316	(1,908)
Participant Wages - Stipends	4,000	411	3,589
Fringe Benefits	12,218	12,641	(423)
Participant Fringe Benefits	10,800	11,219	(419)
Supplies	700	1,729	(1,029)
Travel	1,200	1,011	189
Communications	151	166	(15)
Postage	750	645	105
Printing	450	587	(137)
Professional Services	1,500	2,731	(1,231)
Transportation	59,393	52,710	6,683
Occupancy	1,500	1,411	89
Insurance	1,108	595	513
Other	3,700	8,131	(4,431)
Recognition	300	-	300
CAC Administrative Cost	63,500	62,027	1,473
In-Kind	60,000	59,584	416
Total Senior Companion Program, FY17	437,768	436,148	1,620

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2017**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>DEI Ticket to Work Program, FY17:</i>			
Supplies	2,000	154	1,846
Transportation	1,000	73	927
Other	163,000	6,532	156,468
Participant Support Services	3,000	1,072	1,928
<i>Total DEI Ticket to Work Program, FY17</i>	<u>169,000</u>	<u>7,831</u>	<u>161,169</u>
<i>Senior Employment Services, FY17:</i>			
SCSEP Participant Wages:			
Personnel	289,810	288,705	1,105
Participant Fringe Benefits	28,691	27,335	1,356
<i>Total SCSEP Participant Wages</i>	<u>318,501</u>	<u>316,040</u>	<u>2,461</u>
SCSEP Other Program Costs:			
Personnel	8,938	8,671	267
Fringe Benefits	3,754	4,041	(287)
Transportation	1,000	1,000	-
Other	938	918	20
<i>Total SCSEP Other Program Costs</i>	<u>14,630</u>	<u>14,630</u>	<u>-</u>
SCSEP Project Administration:			
Personnel	17,876	16,253	1,623
Fringe Benefits	7,508	6,480	1,028
Other	5,788	7,072	(1,284)
CAC Administrative Cost	2,461	1,830	631
<i>Total SCSEP Project Administration</i>	<u>33,633</u>	<u>31,635</u>	<u>1,998</u>
Local Cash Support:			
Personnel	32,061	32,498	(437)
Fringe Benefits	13,465	13,393	72
Occupancy	6,200	6,357	(157)
Insurance	50	-	50
Other	350	20	330
CAC Administrative Cost	4,714	4,480	234
In-Kind	41,600	41,537	63
<i>Total Local Cash Support</i>	<u>98,440</u>	<u>98,285</u>	<u>155</u>
Digital Inclusion Project:			
Supplies	4,800	435	4,365
Travel	500	-	500
Other	200	2,478	(2,278)
In-Kind	1,000	-	1,000
<i>Total Digital Inclusion Project</i>	<u>6,500</u>	<u>2,913</u>	<u>3,587</u>
<i>Total Senior Employment Services, FY17</i>	<u>471,704</u>	<u>463,503</u>	<u>8,201</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Summer Feeding Program, FY16:			
Administration:			
Personnel	13,500	13,459	41
Fringe Benefits	7,000	6,955	45
Travel	755	751	4
Telephone	135	135	-
Postage	10	6	4
Maintenance & Repair	250	233	17
CAC Administrative Cost	2,100	2,078	22
Total Administration	23,750	23,617	133
Operating Costs:			
Personnel	15,000	10,026	4,974
Fringe Benefits	5,000	3,835	1,165
Supplies	806,756	148,918	657,838
Travel	1,000	152	848
Contracted Services	10,000	5,946	4,054
Other	20,000	3,329	16,671
CAC Administrative Cost	2,000	1,606	394
Total Operating Costs	859,756	173,812	685,944
Total Summer Feeding Program, FY16	883,506	197,429	686,077
Summer Feeding Program, FY17:			
Administration:			
Personnel	39,888	23,277	16,611
Fringe Benefits	17,152	10,644	6,508
Supplies	1,500	2,544	(1,044)
Travel	3,000	1,335	1,665
Telephone	80	65	15
Postage	10	2	8
Professional Services	1,000	707	293
Maintenance & Repair	1,000	156	844
Occupancy	2,700	2,673	27
Insurance	-	1,500	(1,500)
Other	20,000	-	20,000
CAC Administrative Cost	4,668	2,877	1,791
Total Administration	90,998	45,780	45,218
Operating Costs:			
Personnel	44,781	13,600	31,181
Fringe Benefits	7,418	794	6,624
Supplies	925,000	202,201	722,799
Travel	10,000	-	10,000
Contracted Services	12,500	7,185	5,315
Other	86,221	13,515	72,706
CAC Administrative Cost	5,374	1,860	3,514
Total Operating Costs	1,091,294	239,155	852,139
Total Summer Feeding Program, FY17	1,182,292	284,935	897,357
Safety Partners Grant, FY17:			
Other	16,000	16,000	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Senior Nutrition Program, FY17:			
Federal - IIC Congregate:			
Personnel	149,569	151,492	(1,923)
Fringe Benefits	52,073	50,191	1,882
Supplies	12,011	2,480	9,531
Travel	2,391	1,698	693
Communications	540	283	257
Postage	2,500	669	1,831
Printing	4,000	919	3,081
Contracted Services	-	1,548	(1,548)
Professional Services	3,787	879	2,908
Occupancy	6,636	7,647	(1,011)
Insurance	1,250	3,077	(1,827)
Other	241,515	248,001	(6,486)
CAC Administrative Costs	16,340	16,523	(183)
In-Kind	38,000	37,510	490
Total Federal - IIC Congregate	530,612	522,917	7,695
Federal - IIC Home Delivered:			
Personnel	154,761	185,812	(31,051)
Fringe Benefits	60,754	67,664	(6,910)
Supplies	3,050	3,980	(930)
Travel	112,509	78,394	34,115
Communications	540	396	144
Postage	6,000	7,318	(1,318)
Printing	7,636	11,856	(4,220)
Contracted Services	-	774	(774)
Professional Services	1,020	879	141
Occupancy	6,636	8,478	(1,842)
Insurance	4,950	3,077	1,873
Other	1,846,535	979,264	867,271
CAC Administrative Costs	17,024	20,239	(3,215)
Total Federal - IIC Home Delivered	2,221,415	1,368,131	853,284
Contract Services - MAMS:			
Contracted Services	19,000	9,696	9,304
Meals Can Heal Project:			
Personnel	15,051	-	15,051
Fringe Benefits	6,322	-	6,322
Supplies	1,000	701	299
Travel	338	209	129
Communications	240	-	240
Contracted Services	125,440	45,218	80,222
CAC Administrative Costs	1,809	-	1,809
Total Meals Can Heal Project	150,200	46,128	104,072
Connecting Hearts:			
Personnel	7,100	5,961	1,139
Fringe Benefits	1,550	1,056	494
Supplies	12,000	-	12,000
CAC Administrative Costs	1,050	697	353
Total Connecting Hearts	21,700	7,714	13,986

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2017**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Senior Nutrition Program, FY17 (Continued):</i>			
Humana Cong Health Nutrition Education:			
Personnel	22,958	-	22,958
Fringe Benefits	9,642	-	9,642
Supplies	6,638	-	6,638
Travel	600	-	600
Communications	750	102	648
Postage	100	-	100
Printing	500	-	500
Training	6,000	3,000	3,000
Occupancy	500	-	500
Client Services	50,000	-	50,000
CAC Administrative Costs	2,312	-	2,312
Total Humana Cong Health Nutrition Education	100,000	3,102	96,898
<i>Total Senior Nutrition Program, FY17</i>	3,042,927	1,957,688	1,085,239
<i>After School Snack Program, FY16:</i>			
State USDA Funds:			
Professional Services	26,270	13,205	13,065
Local Funds:			
Personnel	6,000	3,914	2,086
Fringe Benefits	3,000	1,419	1,581
Supplies	2,000	130	1,870
Communications	2,000	53	1,947
CAC Administrative Costs	646	394	252
Total Local Funds	13,646	5,910	7,736
<i>Total After School Snack Program, FY16</i>	39,916	19,115	20,801
<i>After School Snack Program, FY17:</i>			
State USDA Funds:			
Professional Services	75,000	43,615	31,385
Local Funds:			
Personnel	7,000	4,075	2,925
Fringe Benefits	3,000	1,294	1,706
Supplies	2,000	154	1,846
Communications	1,000	274	726
Other	3,000	665	2,335
CAC Administrative Costs	2,000	375	1,625
Total Local Funds	18,000	6,837	11,163
<i>Total After School Snack Program, FY17</i>	93,000	50,452	42,548
<i>Special Community Services Project, FY16:</i>			
Community Leadership:			
Supplies	2,715	2,712	3
Contracted Services	1,355	1,350	5
Professional Services	4,480	4,473	7
Total Community Leadership	8,550	8,535	15

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND

For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Special Community Services Project, FY16 (Continued):</i>			
Program Support:			
Personnel	175,000	137,556	37,444
Member Living Allowance	2,500	2,399	101
Fringe Benefits	75,250	57,016	18,234
Participant Fringe Benefits	-	206	(206)
Supplies	10,000	6,935	3,065
Travel	5,000	3,403	1,597
Communications	7,150	3,831	3,319
Contracted Services	-	49	(49)
Professional Services	43,500	22,458	21,042
Audit Services	5,000	1,147	3,853
Capital	59,422	9,930	49,492
Maintenance & Repair	10,000	2,301	7,699
Training	10,000	8,337	1,663
Occupancy	20,000	5,571	14,429
Insurance	30,000	10,162	19,838
Other	348,325	10,287	338,038
CAC Administrative Costs	21,000	14,926	6,074
Total Program Support	822,147	296,514	525,633
Vita Grants:			
Personnel	8,252	8,252	-
Fringe Benefits	983	460	523
Supplies	1,775	2,047	(272)
Travel	-	3	(3)
Communications	905	905	-
Other	2,525	2,524	1
CAC Administrative Costs	360	355	5
Total Vita Grants	14,800	14,546	254
Total Special Community Services Project, FY17	845,497	319,595	525,902
<i>THDA Elderly Home Repairs, FY17:</i>			
Contracted Services	13,400	-	13,400
<i>Community Transportation Assn of America, FY17:</i>			
Personnel	6,300	-	6,300
Fringe Benefits	3,010	-	3,010
Travel	5,000	-	5,000
CAC Administrative Costs	690	-	690
Total Community Transportation Assn of America, FY17	15,000	-	15,000
<i>Tennessee Association of Community Action, FY17:</i>			
Communications	1	1	-
Other	2,948	2,948	-
Total Tennessee Association of Community Action, FY17	2,949	2,949	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Transportation, FY17:</i>			
Personnel	1,544,805	1,392,706	152,099
Fringe Benefits	631,818	572,833	58,985
Supplies	6,000	4,192	1,808
Travel	11,100	11,040	60
Communications	62,450	62,405	45
Printing	3,000	47	2,953
Contracted Services	-	198	(198)
Professional Services	60,000	18,839	41,161
Capital	587,500	304,008	283,492
Maintenance & Repair	625,000	624,452	548
Training	5,000	-	5,000
Occupancy	36,000	32,346	3,654
Insurance	95,000	83,883	11,117
Other	436,682	11,033	425,649
CAC Administrative Costs	173,377	152,244	21,133
<i>Total Transportation, FY17</i>	<i>4,277,732</i>	<i>3,270,226</i>	<i>1,007,506</i>
<i>TVA Energy Makeover Program, FY16:</i>			
Direct Job Costs:			
Personnel	290,000	285,466	4,534
Fringe Benefits	117,000	116,324	676
Supplies	1,200,000	1,180,344	19,656
Communications	1,000	20	980
Contracted Services	5,301,896	5,131,218	170,678
Transportation	40,000	28,555	11,445
Insurance	1,000	275	725
Other	1,000	651	349
<i>Total Direct Job Costs</i>	<i>6,951,896</i>	<i>6,742,853</i>	<i>209,043</i>
Operating Costs:			
Personnel	260,000	256,721	3,279
Fringe Benefits	90,000	87,071	2,929
Supplies	9,000	8,025	975
Communications	21,000	20,428	572
Contracted Services	80,000	77,372	2,628
Professional Services	197,000	181,808	15,192
Audit Services	7,000	6,695	305
Transportation	1,000	188	812
Occupancy	17,000	16,902	98
Insurance	1,000	956	44
Client Services	3,000	3,000	-
CAC Administrative Costs	40,000	40,000	-
<i>Total Operating Costs</i>	<i>726,000</i>	<i>699,166</i>	<i>26,834</i>
Administration:			
CAC Administrative Costs	526,611	53,502	473,109
<i>Total TVA Energy Makeover Program, FY16</i>	<i>8,204,507</i>	<i>7,495,521</i>	<i>708,986</i>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2017**

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Highrise Case Management Project, FY17:</i>			
Personnel	116,948	119,113	(2,165)
Fringe Benefits	49,580	48,475	1,105
Supplies	1,000	1,741	(741)
Travel	1,500	1,948	(448)
Communications	4,000	4,112	(112)
Contracted Services	2,300	301	1,999
Transportation	100	-	100
Training	700	75	625
CAC Administrative Costs	12,972	13,154	(182)
<i>Total Highrise Case Management Project, FY17</i>	<u>189,100</u>	<u>188,919</u>	<u>181</u>
<i>Utility Assistance Project, FY17:</i>			
Community Contributions:			
Client Services	200	-	200
<i>United Way - Case Management, FY17:</i>			
United Way Funds:			
Personnel	18,694	17,105	1,589
Fringe Benefits	8,037	6,733	1,304
<i>Total United Way Funds</i>	<u>26,731</u>	<u>23,838</u>	<u>2,893</u>
Local Cash Funds:			
Travel	3,000	-	3,000
Occupancy	-	(607)	607
Other	600	607	(7)
CAC Administrative Costs	2,243	2,057	186
<i>Total Local Cash Funds</i>	<u>5,843</u>	<u>2,057</u>	<u>3,786</u>
<i>Total United Way - Case Management, FY17</i>	<u>32,574</u>	<u>25,895</u>	<u>6,679</u>
<i>United Way - Case Management, FY18:</i>			
United Way Funds:			
Personnel	15,138	6,398	8,740
Fringe Benefits	10,125	779	9,346
<i>Total United Way Funds</i>	<u>25,263</u>	<u>7,177</u>	<u>18,086</u>
Local Cash Funds:			
Supplies	410	408	2
Travel	2,440	2,381	59
Communications	275	261	14
Other	710	701	9
CAC Administrative Costs	690	674	16
<i>Total Local Cash Funds</i>	<u>4,525</u>	<u>4,425</u>	<u>100</u>
<i>Total United Way - Case Management, FY18</i>	<u>29,788</u>	<u>11,602</u>	<u>18,186</u>
<i>KUB Project Help, FY16:</i>			
Client Services	24,000	23,729	271
<i>KUB Project Help, FY17:</i>			
Client Services	150,000	64,530	85,470

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Volunteer Assisted Transportation Program - Local, FY17:			
New Freedom Operating Funds:			
Supplies	5,000	1,263	3,737
Contracted Services	19,000	-	19,000
Capital - Vehicles	117,930	71,979	45,951
Maintenance & Repair	20,200	3,759	16,441
Other	27,818	-	27,818
In-Kind	200	195	5
	<hr/>	<hr/>	<hr/>
<i>Total Volunteer Assisted Transportation Program - Local, FY17</i>	190,148	77,196	112,952
Volunteer Assisted Transportation Program - New Freedom, FY17:			
New Freedom Operating Match:			
Personnel	107,400	106,928	472
Fringe Benefits	43,450	42,425	1,025
Supplies	8,110	8,103	7
Travel	565	501	64
Communications	6,350	6,325	25
Printing	725	722	3
Contracted Services	18,850	18,484	366
Professional Services	8,500	8,693	(193)
Maintenance & Repair	16,000	15,974	26
Training	100	80	20
Occupancy	2,600	2,592	8
Insurance - Vehicles	13,400	12,905	495
Other	650	1,096	(446)
CAC Administrative Costs	11,800	11,762	38
In-Kind	79,500	78,863	637
	<hr/>	<hr/>	<hr/>
<i>Total Volunteer Assisted Transportation Program - New Freedom, FY17</i>	318,000	315,453	2,547
Weatherization Assistance Program, FY17:			
Program Support:			
Personnel	3,494	3,494	-
Fringe Benefits	1,440	1,440	-
Supplies	8,195	8,195	-
Travel	4,088	4,088	-
Communications	2,793	2,793	-
Professional Services	41	41	-
Transportation	10,536	10,536	-
Occupancy	8,406	8,406	-
Other	842	842	-
CAC Administrative Costs	4,918	4,918	-
	<hr/>	<hr/>	<hr/>
<i>Total Program Support</i>	44,753	44,753	-
Direct Services:			
Professional Services	257,329	257,329	-
	<hr/>	<hr/>	<hr/>
Health & Safety:			
Professional Services	368,292	368,292	-
	<hr/>	<hr/>	<hr/>
Home Related Program Operations:			
Personnel	35,880	35,880	-
Fringe Benefits	14,790	14,790	-
Supplies	1,097	1,097	-
	<hr/>	<hr/>	<hr/>
<i>Total Home Related Program Operations</i>	51,767	51,767	-
Training & Tech Assistance:			
Transportation	10,904	10,904	-
	<hr/>	<hr/>	<hr/>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Weatherization Assistance Program, FY17 (Continued):</i>			
Roane Direct Services:			
Professional Services	26,909	26,909	-
Roane Health & Safety:			
Professional Services	63,625	63,625	-
Lounon Direct Services:			
Professional Services	22,441	22,441	-
Lounon Health & Safety:			
Professional Services	41,456	41,456	-
<i>Total Weatherization Assistance Program, FY17</i>	<u>887,476</u>	<u>887,476</u>	<u>-</u>
<i>ETHRA Weatherization Assistance Program, FY17:</i>			
Program Support:			
Fringe Benefits	-	401	(401)
Other	4,134	-	4,134
CAC Administrative Costs	7,924	477	7,447
Total Program Support	<u>12,058</u>	<u>878</u>	<u>11,180</u>
Direct Services:			
Professional Services	367,791	262,669	105,122
DOE H&S:			
Professional Services	183,738	183,564	174
LIHEAP H&S:			
Professional Services	188,822	148,632	40,190
Program Operations:			
Personnel	56,603	7,988	48,615
Fringe Benefits	24,339	3,415	20,924
Supplies	6,000	-	6,000
Travel	6,750	-	6,750
Total Program Operations	<u>93,692</u>	<u>11,403</u>	<u>82,289</u>
<i>Total ETHRA Weatherization Assistance Program, FY17</i>	<u>846,101</u>	<u>607,146</u>	<u>238,955</u>
<i>Workforce Administration Program, FY17:</i>			
Personnel	11,462	11,522	(60)
Fringe Benefits	4,221	4,222	(1)
Supplies	42	42	-
Professional Services	5,510	5,510	-
Other	9,989	9,998	(9)
Participant Support Services	69	69	-
CAC Administrative Costs	1,033	1,033	-
WIA Administrative Costs	29,306	26,680	2,626
<i>Total Workforce Administration Program, FY17</i>	<u>61,632</u>	<u>59,076</u>	<u>2,556</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND

For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>SNAP Program, FY16:</i>			
Personnel	4,952	4,952	-
Fringe Benefits	2,588	2,588	-
Other	25,673	25,673	-
Participant Support Services	37,273	37,273	-
CAC Administrative Costs	665	665	-
WIA Administrative Costs	4,902	4,902	-
<i>Total SNAP Program, FY16</i>	<u>76,053</u>	<u>76,053</u>	<u>-</u>
<i>SNAP Program, FY17:</i>			
Participant Support Services	24,407	23,729	678
WIA Administrative Costs	2,711	-	2,711
<i>Total SNAP Program, FY17</i>	<u>27,118</u>	<u>23,729</u>	<u>3,389</u>
<i>Change in Long-term Compensated Absences Payable</i>	<u>-</u>	<u>(19,564)</u>	<u>19,564</u>
TOTAL CONDUCT & ADMINISTRATION FUND	<u>\$ 59,467,566</u>	<u>\$ 43,749,189</u>	<u>\$ 15,718,377</u>

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONSORTIUM FUND**

For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WIA Dislocated Worker, 6/30/17	\$ 718,339	\$ 718,339	\$ -
WIA Dislocated Worker, 6/30/18	932,775	517,511	(415,264)
WIOA Incumbent Worker Contract, 12/31/16	7,559	7,559	-
WIOA Incumbent Worker Contract, 12/31/17	51,381	46,550	(4,831)
WIOA Adult Grant, 6/30/17	287,016	287,016	-
WIA Adult Grant, 6/30/18	752,829	477,589	(275,240)
WIA Youth Grant, 6/30/17	518,831	518,831	-
WIA Youth Grant, 6/30/18	922,296	687,796	(234,500)
WIA Youth Grant, 6/30/19	880,349	-	(880,349)
WIA Cost Allocation Pool, 6/30/17	114,328	102,353	(11,975)
WIA SEELC Pellissippi State Prog Inc, 6/30/17	35,100	35,100	-
TOTAL CONSORTIUM FUND	\$ 5,220,803	\$ 3,398,644	\$ (1,822,159)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND**

For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>WIA Dislocated Worker, 6/30/17:</i>			
WIA Dislocated Worker (#1):			
Other - Career Center Allocation	\$ 86,047	\$ 86,047	\$ -
Other - Direct Program Allocation	18,571	18,571	-
WIA Administration Allocation	8,692	8,692	-
Total WIA Dislocated Worker (#1)	113,310	113,310	-
WIA Dislocated Worker (#2):			
Travel - Tr Local Staff	397	397	-
Trans - Trans Participants	12,974	12,974	-
Other - Career Center Allocation	111,437	111,437	-
Other - Direct Program Allocation	36,158	36,158	-
Prtsupser - Tuition Education Expenses	68,131	68,131	-
Prtsupser - Training Expenses	26,405	26,405	-
Prtsupser - Bus Tickets	50	50	-
Prtsup Adult Dislocated Worker	298,941	298,941	-
WIA Administration Allocation	50,536	50,536	-
Total WIA Dislocated Worker (#2)	605,029	605,029	-
Total WIA Dislocated Worker, 6/30/17	718,339	718,339	-
<i>WIA Dislocated Worker, 6/30/18:</i>			
WIA Dislocated Worker (#1):			
Trans - Trans Participants	17,992	10,044	7,948
Other - Career Center Allocation	35,808	-	35,808
Other - Direct Program Allocation	18,917	-	18,917
Prtsupser - Tuition Education Expenses	37,367	37,366	1
Prtsupser - Training Expenses	22,690	22,648	42
WIA Administration Allocation	14,752	-	14,752
Total WIA Dislocated Worker (#1)	147,526	70,058	77,468
WIA Dislocated Worker (#2):			
Trans - Trans Participants	50,402	13,963	36,439
Other - Career Center Allocation	39,416	35,454	3,962
Other - Direct Program Allocation	41,854	31,618	10,236
Prtsupser - Tuition Education Expenses	78,011	74,470	3,541
Prtsupser - Training Expenses	138,280	47,265	91,015
Prtsupser - Bus Tickets	5,400	100	5,300
Prtsup Adult Dislocated Worker	353,362	211,503	141,859
WIA Administration Allocation	78,524	33,080	45,444
Total WIA Dislocated Worker (#2)	785,249	447,453	337,796
Total WIA Dislocated Worker, 6/30/18	932,775	517,511	415,264

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND**

For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>WIOA Incumbent Worker Contract, 12/31/16:</i>			
WIOA Incumbent Worker Grant (#2):			
Contract Services	7,559	7,559	-
<i>WIOA Incumbent Worker Contract, 12/31/17:</i>			
WIOA Incumbent Worker Grant (#1):			
WIA Administration Allocation	2,569	30	2,539
WIOA Incumbent Worker Grant (#2):			
Contract Services	48,812	46,520	2,292
<i>Total WIOA Incumbent Worker Contract, 12/31/17</i>	51,381	46,550	4,831
<i>WIOA Adult, 6/30/17:</i>			
WIA Adult (#2):			
Trans - Trans Participants	23,221	23,221	-
Other - Career Center Allocation	71,578	71,578	-
Other - Direct Program Allocation	31,446	31,446	-
Prtsupser - Tuition Education Expenses	98,920	98,920	-
Prtsupser - Training Expenses	60,338	60,338	-
Prtsupser - Bus Tickets	100	100	-
WIA Administration Allocation	1,413	1,413	-
<i>Total WIOA Adult, 6/30/17</i>	287,016	287,016	-
<i>WIA Adult, 6/30/18:</i>			
WIA Adult (#1):			
Trans - Trans Participants	12,757	3,969	8,788
Other - Career Center Allocation	26,213	58,822	(32,609)
Other - Direct Program Allocation	16,714	20,631	(3,917)
Prtsupser - Tuition Education Expenses	18,324	2,562	15,762
Prtsupser - Training Expenses	12,414	438	11,976
WIA Administration Allocation	9,602	9,602	-
<i>Total WIA Adult (#1)</i>	96,024	96,024	-
WIA Adult (#2):			
Trans - Trans Participants	44,194	16,742	27,452
Other - Career Center Allocation	216,658	163,835	52,823
Other - Direct Program Allocation	91,892	61,846	30,046
Prtsupser - Client Support Services	5,000	-	5,000
Prtsupser - Tuition Education Expenses	170,388	38,558	131,830
Prtsupser - Training Expenses	60,069	36,963	23,106
Prtsupser - Bus Tickets	2,924	200	2,724
WIA Administration Allocation	65,680	63,421	2,259
<i>Total WIA Adult (#2)</i>	656,805	381,565	275,240
<i>Total WIA Adult, 6/30/18</i>	752,829	477,589	275,240

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND**

For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>WIA Youth Grant, 6/30/17:</i>			
WIA Out-of-School Youth Program:			
Personnel Budget	49,601	49,601	-
Fringe Benefits Budget	19,689	19,689	-
Summer Youth Wages	325	325	-
Supplies Budget	571	571	-
Travel Budget	1,958	1,958	-
Communications Budget	245	245	-
Transportation Budget	17,833	17,833	-
Subcontractors Budget	55,700	55,700	-
Training	129	129	-
Other Budget	42,290	42,290	-
Participant Support Services Budget	163,765	163,765	-
Total WIA Out-of-School Youth Program	352,106	352,106	-
WIA Out-of-School Work Experience Program:			
Personnel Budget	12,483	12,483	-
Participant Wages Budget	17,345	17,345	-
Fringe Benefits Budget	4,779	4,779	-
Summer Youth Fringe Benefits Budget	1,327	1,327	-
Travel Budget	25	25	-
Transportation Budget	534	534	-
Subcontractors Budget	852	852	-
Total WIA Out-of-School Work Experience Program	37,345	37,345	-
WIA In-School Work Experience Program:			
Personnel Budget	12,222	12,222	-
Summer Youth Wages	16,265	16,265	-
Participant Wages Budget	21,656	21,656	-
Fringe Benefits Budget	6,459	6,459	-
Summer Youth Fringe Benefits Budget	2,949	2,949	-
Travel Budget	110	110	-
Participant Support Services Budget	300	300	-
Total WIA In-School Work Experience Program	59,961	59,961	-
WIA In-School Youth Program:			
Personnel Budget	6,485	6,485	-
Fringe Benefits Budget	3,978	3,978	-
Summer Youth Fringe Benefits	1,982	1,982	-
Supplies Budget	819	819	-
Travel Budget	381	381	-
Communications Budget	1,688	1,688	-
Transportation Budget	131	131	-
Occupancy - Rent/Lease	3,425	3,425	-
Other - Other Budget	8,462	8,462	-
Participant Support Services Budget	4,274	4,274	-
In-School Activities Budget	72	72	-
Total WIA In-School Youth Program	31,697	31,697	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND**

For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>WIA Youth Grant, 6/30/17 (Continued):</i>			
WIA Youth, Administration:			
CAC Administrative Costs	9,207	9,207	-
WIA Administration Allocation	28,515	28,515	-
Total WIA Youth, Administration	37,722	37,722	-
Total WIA Youth Grant, 6/30/17	518,831	518,831	-
<i>WIA Youth Grant, 6/30/18:</i>			
WIA Out-of-School Youth Program:			
Personnel Budget	50,437	13,976	36,461
Fringe Benefits Budget	31,117	5,436	25,681
Supplies Budget	450	-	450
Travel - Budget	5,012	38	4,974
Communications Budget	1,250	176	1,074
Transportation Budget	21,564	21,534	30
Subcontractors Budget	131,039	130,950	89
Other Budget	178,228	178,173	55
Participant Support Services Budget	109,988	109,977	11
Total WIA Out-of-School Youth Program	529,085	460,260	68,825
WIA Out-of-School Work Experience Program:			
Personnel Budget	13,866	11,267	2,599
Participant Wages Budget	25,154	714	24,440
Fringe Benefits Budget	5,962	4,591	1,371
Summer Youth Fringe Benefits Budget	200	55	145
Participant Fringe Benefits Budget	2,515	-	2,515
Travel Budget	1,100	415	685
Transportation Budget	-	655	(655)
Subcontractors Budget	106,174	7,410	98,764
Total WIA Out-of-School Work Experience Program	154,971	25,107	129,864
WIA In-School Work Experience Program:			
Personnel Budget	9,000	3,709	5,291
Participant Wages Budget	4,000	618	3,382
Fringe Benefits Budget	3,510	1,575	1,935
Summer Youth Fringe Benefits Budget	3,300	-	3,300
Participant Fringe Benefits Budget	480	-	480
Participant Training Budget	750	-	750
Total WIA In-School Work Experience Program	21,040	5,902	15,138

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND**

For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>WIA Youth Grant, 6/30/18 (Continued):</i>			
WIA In-School Youth Program:			
Personnel Budget	62,647	62,570	77
Fringe Benefits Budget	23,866	23,810	56
Supplies Budget	2,479	54	2,425
Travel - Budget	3,250	167	3,083
Communications Budget	1,633	731	902
Printing Budget	346	-	346
Other Budget	26,000	25,842	158
Participant Support Services Budget	4,750	4,400	350
Total WIA In-School Youth Program	124,971	117,574	7,397
WIA Youth, Administration:			
CAC Administrative Costs	22,591	9,722	12,869
WIA Administration Allocation	69,638	69,231	407
Total WIA Youth, Administration	92,229	78,953	13,276
Total WIA Youth Grant, 6/30/18	922,296	687,796	234,500
<i>WIA Youth Grant, 6/30/19:</i>			
WIA Out-of-School Youth Program:			
Personnel Budget	20,000	-	20,000
Fringe Benefits Budget	8,600	-	8,600
Supplies Budget	4,075	-	4,075
Travel - Budget	5,762	-	5,762
Communications Budget	1,250	-	1,250
Contracted Services Budget	104,168	-	104,168
Transportation Budget	18,864	-	18,864
Subcontractors Budget	180,578	-	180,578
Other Budget	27,465	-	27,465
Participant Support Services Budget	82,388	-	82,388
WIA Administration Allocation	54,625	-	54,625
Total WIA Out-of-School Youth Program	507,775	-	507,775
WIA Out-of-School Work Experience Program:			
Participant Wages Budget	25,154	-	25,154
Participant Fringe Benefits Budget	2,515	-	2,515
Supplies Budget	3,000	-	3,000
Travel - Budget	250	-	250
Contracted Services Budget	27,953	-	27,953
Subcontractors Budget	141,602	-	141,602
WIA Administration Allocation	15,927	-	15,927
Total WIA Out-of-School Work Experience Program	216,401	-	216,401

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND**

For The Year Ended June 30, 2017

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WIA Youth Grant, 6/30/19 (Continued):			
WIA In-School Work Experience Program:			
Summer Youth Wages Budget	13,750	-	13,750
Participant Wages Budget	4,000	-	4,000
Summer Youth Fringe Benefits Budget	3,300	-	3,300
Participant Fringe Benefits Budget	480	-	480
Participant Training Budget	750	-	750
Total WIA In-School Work Experience Program	<u>22,280</u>	<u>-</u>	<u>22,280</u>
WIA In-School Youth Program:			
Supplies Budget	2,479	-	2,479
Travel - Budget	3,250	-	3,250
Communications Budget	1,633	-	1,633
Printing Budget	346	-	346
Occupancy Budget	6,400	-	6,400
Other Budget	15,000	-	15,000
Participant Support Services Budget	11,750	-	11,750
In-School Activities Budget	5,000	-	5,000
Total WIA In-School Youth Program	<u>45,858</u>	<u>-</u>	<u>45,858</u>
WIA Youth, Administration:			
CAC Administrative Costs	30,812	-	30,812
WIA Administration Allocation	57,223	-	57,223
Total WIA Youth, Administration	<u>88,035</u>	<u>-</u>	<u>88,035</u>
Total WIA Youth Grant, 6/30/19	<u>880,349</u>	<u>-</u>	<u>880,349</u>
WIA Cost Allocation Pool, 6/30/17:			
Personnel Budget	43,918	40,703	3,215
Fringe Benefits Budget	18,885	17,456	1,429
Supplies Budget	26,160	13,947	12,213
Communications Budget	8,241	11,399	(3,158)
Occupancy Budget	11,853	13,411	(1,558)
CAC Administrative Costs	5,271	5,437	(166)
Total WIA Cost Allocation Pool, 6/30/17	<u>114,328</u>	<u>102,353</u>	<u>11,975</u>
WIA SEELC Pellissippi State Prog Inc, 6/30/17:			
Other Budget	31,050	31,050	-
Participant Support Services Budget	450	450	-
WIA Administration Allocation	3,600	3,600	-
Total WIA SEELC Pellissippi State Prog Inc, 6/30/17	<u>35,100</u>	<u>35,100</u>	<u>-</u>
TOTAL CONSORTIUM FUND	<u>\$ 5,220,803</u>	<u>\$ 3,398,644</u>	<u>\$ 1,822,159</u>

**INTERNAL CONTROL
AND COMPLIANCE
SECTION**

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of
Knoxville-Knox County Community Action Committee
Knox County, Tennessee:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Knoxville-Knox County Community Action Committee (the Committee) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Committee's basic financial statements, and have issued our report thereon dated March 30, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Committee's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Committee's internal control. Accordingly, we do not express an opinion on the effectiveness of the Committee's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in

internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Committee's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Committee's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Committee's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

PYA, P.C.

Knoxville, Tennessee
March 30, 2018

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

To the Board of Directors of
Knoxville-Knox County Community Action Committee
Knox County, Tennessee:

Report on Compliance for Each Major Federal Program

We have audited Knoxville-Knox County Community Action Committee's (the Committee) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget Compliance Supplement* that could have a direct and material effect on each of the Committee's major federal programs for the year ended June 30, 2017. The Committee's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Committee's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Committee's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Committee's compliance.

Opinion on Each Major Federal Program

In our opinion, the Committee complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control over Compliance

Management of the Committee is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Committee's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Committee's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

PYA, P.C.

Knoxville, Tennessee
March 30, 2018

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
Schedule of Findings and Questioned Costs
Year Ended June 30, 2017

Section I - Summary of Auditor's Results

FINANCIAL STATEMENTS

The auditor's report expressed an unmodified opinion on the financial statements of Knoxville-Knox County Community Action Committee.

Internal control over financial reporting:

Material weaknesses identified? Yes ☐ No ☒

Significant deficiencies identified that are not considered to be material weaknesses? Yes ☐ None reported ☒

Noncompliance material to financial statements noted? Yes ☐ No ☒

FEDERAL AWARDS

Internal control over major federal programs:

Material weaknesses identified? Yes ☐ No ☒

Significant deficiencies identified that are not considered to be material weaknesses? Yes ☐ None reported ☒

The auditor's report expressed an unmodified opinion on compliance for major federal programs.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes ☐ No ☒

Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.568	Low Income Home Energy Assistance Program
93.600	Head Start

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? Yes ☒ No ☐

Section II - Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements, abuse, and instances of noncompliance related to the financial statements for which *Government Auditing Standards* require reporting.

None Reported

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
Schedule of Findings and Questioned Costs - *continued*
Year Ended June 30, 2017

Section III - Federal Award Findings and Questioned Costs

This section identifies the audit findings required to be reported by 2 CFR 200 Section 516(a) of the Uniform Guidance (for example, significant deficiencies, material weaknesses, and material instances of noncompliance, including questioned costs), as well as any abuse findings involving federal awards that are material to a major program.

None Reported

PRIOR YEAR FINDINGS

This section identifies the prior year audit findings required to be reported by 2 CFR 200 Section 516(a) of the Uniform Guidance (for example, significant deficiencies, material weaknesses, and material instances of noncompliance, including questioned costs), as well as any abuse findings involving federal awards that are material to a major program.

None Reported.